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ABSTRACT

This statistical report describes some of the cost analysis information available from computer reports produced by the Florida Department of Education. It reproduces examples of Florida school and school district financial data that can be used by state, district, and school-level administrators as they analyze program costs and expenditures. The report contains both descriptive and comparative information. The program cost analysis report series shows program costs for any Florida district or school. Two reports profiling program cost information allow one district or school to be compared with any group of Florida districts or schools. Three reports profiling district or school indirect cost information allow one district or school to be compared with any group of Florida districts or schools. Likewise, four reports profiling school district expenditure information allow one school district to be compared with any group of Florida school districts. For the purpose of illustration, only sample information is shown. It should be used in conjunction with the actual computer reports, for which an order form is included. (Author/LD)

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1977-78 COST ANALYSIS FOR FLORIDA SCHOOLS AND DISTRICTS

Series 79-01 September 1978

STATISTICAL REPORT
Division of Public Schools' MIS

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EA 012 625

Statistical Report 79-01 is a description of cost analysis reports for Florida schools and districts. This report was prepared by the Management Information Services Section of the Division of Public Schools, Florida Department of Education. For additional information, contact Chase Crawford, 275 Knott Building, 904/487-2280 (SUNCOM 277-2280).

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Florida Department of Education

Tallahahassee, Florida

32304

Ralph D. Turlington, Commissioner

STATISTICAL REPORT EVALUATION
1977-78 COST ANALYSIS FOR FLORIDA SCHOOLS AND DISTRICTS

Dear Reader,

We are soliciting comments and suggestions for improving the Cost Analysis Reports for 1978-79.

We would appreciate your taking time to complete and return this form. If any of your comments and suggestions below pertain to specific cost analysis reports, please identify these reports.

A number of additional cost analyses have been suggested by users of these reports. In order to assess the need for these suggested additions, we would like to solicit your rating of their potential usefulness to you. Please rate the possible additions below as to your need for them.

	Definitely Need	Would Use	Do Not Need
1. A separate analysis for secondary, adult job preparatory, and adult supplemental program costs			
2. Optional adjustment to existing cost analysis information for district cost differentials (cost of living adjustment used in FEFP funding formula)			
3. Cost analysis reports and profiles on state and federal compensatory education			
4. School district revenue profile similar to the existing school district expenditure profile			
5. Comparison of school district expenditures for two consecutive years			
6. Trend comparison of school or school district expenditures for more than two years			
7. Profile of minimum and maximum scheduled salaries for selected groups of professional personnel			
8. Profile of lowest, average, and highest salaries paid selected groups of professional personnel			
9. Other (specify):			

1. Is all of the information available with this publication useful to you for decision-making? Yes ___ No ___
(If NO, what information is not useful?) _____

_____

_____

2. Is the information available with this publication of the right scope for you? Yes ___ No ___
(If NO, what parts are too narrow or too broad?) _____

_____

_____

3. Does the information reach you in a time frame which is useful? Yes ___ No ___
(If NO, how should its arrival date be changed?) _____

_____

_____

4. Is the general format of this publication satisfactory? Yes ___ No ___
(If NO, how would you improve the format?) _____

_____

_____

5. Are the computer produced cost analysis reports formatted clearly? Yes ___ No ___
(If NO, how would you change them?) _____

_____

_____

6. Are the narrative parts of this publication written clearly? Yes ___ No ___
(If NO, what parts need clarification?) _____

_____

_____

7. Are the instructions and forms for requesting cost analysis reports written clearly? Yes ___ No ___
(If NO, how could they be clarified?) _____

_____

_____

8. Do you have additional comments or suggestions? _____

_____

_____

_____

Please check all classifications below which are applicable to you:

- ☐ Legislature
- ☐ DOE
- ☐ Other State
- ☐ Superintendent
- ☐ District Administrator
- ☐ School Administrator
- ☐ Teacher
- ☐ Educational Assn. or Union Staff
- ☐ University Faculty
- ☐ College Student
- ☐ Other (Specify) _____

THANK YOU FOR YOUR ASSISTANCE

Please return to:

Cost Analysis Reports
Management Information Services
Room 275, Knott Building
Tallahassee, Florida 32304

1977-78 COST ANALYSIS
FOR FLORIDA SCHOOLS AND DISTRICTS

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INTRODUCTION

This MIS statistical report describes some of the information available from computer reports produced by the Department of Education using 1977-78 financial data. It is intended for state, district, and school level administrators.

For the purpose of illustration, only sample information is shown in this statistical report. This sample information should not be judged by the reader to reflect "desirable" spending patterns. However, for this statistical report to be of value to state, district, and school administrators, it is essential it be used by these administrators in conjunction with computer reports displaying information appropriate to the administrators' scope of interest. These computer reports are available from the Department of Education and may be requested on an order form at the back of the report. They are free of charge to all Florida Legislative, Department of Education, and public school district staff when the use to be made of the reports is within the scope of the staff member's official duties. Some public school district staff's may wish to coordinate their requests for these reports through their district superintendent's office. All others not qualifying by position responsibilities for free computer reports may request them at cost.

The Legislature has directed the Commissioner of Education to develop computer programs needed to provide statistical analyses of integrated data in such a way that required reports might be disseminated, comparisons might be made, and realtionships might be determined in order to provide information needed for making management decisions at all levels. In addition, the Legislature has further directed the Commissioner to develop output report formats which would provide district school systems with information for making management decisions at various educational levels (Section 229.555(2)(a) 7 & 8, F.S.).

This information should be useful to district and school administrators in school-based planning, budgeting, and management as required by law (Section 229.555(1)(b), F.S.). This information should also be useful to school admininstrators as a part of the required fiscal information in each school's annual report on the status of its education required by law (Section 229.575(3)(c), F.S.).

OVERVIEW

Reports analyzing program cost and expenditure data are available from the Division of Public Schools to meet a variety of administrative needs. Some of the reports provide descriptive information while others provide information which permits comparison. Definitions of terms used in this report can be found in Appendix A.

OVERVIEW (Continued)

Program Cost Analysis Report Series

The program cost analysis report series shows program costs for any district or any school:

1. As reported by the districts and schools to the state (pp. 5-7)
2. As percentages of FEFP revenues (pp.5-7)
3. As percentages of total program costs (pp. 10 & 11)
4. As percentages of total costs for all FEFP programs (pp. 12 & 13)
5. Per unweighted FTE (pp. 14 & 15)
6. Per unweighted FTE indexed on any FEFP program (pp. 16 & 17)
7. Per weighted FTE (pp. 18 & 19)
8. Per weighted FTE indexed on any FEFP program (pp. 20 & 21)
9. As compared with the 1976-77 program costs (pp. 24 & 25)

In addition, a report showing the FEFP funding data used in program cost analyses (pp. 8 & 9) and a report showing the information on instructional staffing ratios, approximate average salaries, and salaries per FTE (pp. 22 & 23) are available.

Program Cost Profile Report Series

Two reports profiling program cost information allow one district or school to be compared with any group of Florida districts or schools. One report makes comparisons based on program costs per unweighted FTE (pp. 26 & 27) while the other makes comparisons based on program costs as percentages of total costs (pp. 28 & 29).

Indirect Cost Profile Report Series

Three reports profiling district or school indirect cost information allow one district or school to be compared with any group of Florida districts or schools. The first report makes comparisons based on indirect costs per unweighted FTE (pp. 30 & 31); the second, on indirect costs per staff units (pp. 32 & 33); and the third, on indirect costs as percentages of total costs (pp. 34 & 35).

School District Expenditure Profile Report Series

Four reports profiling school district expenditure information are available from the Division of Public Schools which allow one school district to be compared with any group of Florida school districts. Two of the reports make comparisons of school district expenditures for all functions but for only one object at a time. The first of these two reports displays expenditures per unweighted FTE (pp. 36 & 37) while the second report displays expenditures as percentages of total expenditures (pp. 38 & 39). Two other reports make similar comparisons of school district expenditures for all objects but for only one function at a time (pp. 40-43).

Many other analyses of financial data are being conducted. If your interest in analyzing financial data extends beyond the scope of this report, please feel free to inquire about other available information.

SOME CONSIDERATIONS TO REMEMBER WHEN USING COST ANALYSIS INFORMATION

All Florida schools and school districts are to use the uniform system of accounting prescribed in A Manual, Financial and Program Cost Accounting and Reporting for Florida Schools, also called the "Redbook". This manual provides for a uniform minimum level of accounting upon which school districts can expand. Beyond this minimum level, differences in the accounting practices may result in artificial variance when comparing expenditure amounts.

This variance from differences in accounting practices is potentially greater with program cost information than with function/object expenditure or revenue information. This potential for variance with program cost information has been decreased by the use in almost all school districts of a computer system developed by the Department of Education. For detailed information on this system, refer to Procedural Manual, Automated Cost Reporting System.

When comparing two or more program costs per FTE, function/object expenditures per FTE, or percentages based upon other dollar amounts, caution should be exercised in reaching conclusions in several situations. One of these would be when differences are small relative to the magnitude of the numbers involved. For example, if the costs per FTE in two schools are $980 and $1010 respectively, the $30 difference may appear significant, but one must realize it is only about 3%. However, the $30 difference between $80 and $110 is about 30%.

Another situation would be when one is using results from calculations which involved relatively small numbers. For example, because of economy of scale, $500 could be expended on .05 FTE students, resulting in a cost per FTE of $10,000.

A third situation would be to conclude that a greater spending level necessarily results in a higher quality of educational activity. Some examples of this third situation, along with their associated economic principles, would be (1) the small school which costs more to operate because of its size (economy of scale), (2) the school which is spending so much that its increase in educational effectiveness for the last increase in the amount spent is insignificant (diminishing returns), and (3) the school which does not have to spend as much as others to obtain high quality staff because of an over-supply of applicants (supply and demand).

When comparing expenditures, it is good to remember that the greatest single component of any FEFP program cost or function expenditure is usually salaries. The most significant variable affecting salaries when making cost comparisons is usually the staffing ratios; namely, that of students to teachers, teachers to administrators, and students to administrators. Other variables which may also affect salaries for comparison purposes are the experience and training levels of the staff and the salary ranges, although these variables will probably not have as much impact on salary differences as the staffing ratios will have.

1977-78 COST ANALYSIS REPORT SERIES

PROGRAM COST REPORT WITH SELECTED COSTS AS PERCENTAGES OF REVENUE-- NO. 1

This report displays on two pages the expenditures for the cost categories; namely, salaries, employee benefits, purchased services, materials and supplies, other expenses, capital outlay, total direct costs, school indirect costs, total school costs, district indirect costs, and total program costs. Also displayed on this report is the amount of revenue earned through the Florida Education Finance Program (see FEFP Adjusted Revenue Report, pp. 7 & 8). Then the total direct, total school, and total program costs as percentages of the FEFP revenue are displayed.

For each of the FEFP programs, a school district must expend in total school costs at least 80% of the FEFP adjusted revenue generated. These total school costs must contain food service and transportation expenditures for the 80% criterion to be applicable. Failure to meet this criterion will require the school district to make provision for correcting the deficiency in the 1978-79 budget. Until the Commissioner of Education has determined that provisions have been made to correct all deficiencies, he will not approve the school district's budget. (Section 237.34 (3), F.S.)

At the bottom of the second page of each program cost report the amounts expended for food service and transportation are identified. Those district program cost reports subtitled "Indirect Costs Include Food Service and Transportation" contain in their school indirect costs the attributed school level food service and transportation amounts and in their district indirect costs the attributed district level food service and transportation amounts. District program cost reports not so subtitled (as illustrated on page 6) have neither food service nor transportation amounts attributed as indirect costs; the 80% criterion is not applicable to these costs. Because school program cost report indirect costs never contain food service or transportation costs, the 80% criterion is never applicable to school program cost reports. (Note: Although food service expenditures belong to the special revenue funds, they will be attributed as general fund indirect costs for the purpose of determining compliance with the 80% criterion discussed above.)

Also at the bottom of the second page of each program cost report, the amounts expended for all indirect classifications other than food service and transportation are identified. On a state or district level report, the sum of these indirect cost amounts equals the total of the district indirect cost column. On a school level report, the sum of these indirect cost amounts equals the total of the school indirect cost column.

Questions which can be answered with this report for the state, districts, and schools:

What was expended for any FEFP program or group of FEFP programs and for any cost category?

What percentage of the FEFP adjusted revenue earned by any FEFP program or group of FEFP programs was expended for total direct, total school, and total program costs?

What was expended for any indirect cost classification?

The available reports are as follows:

1977-78 Program Cost Report With Selected Costs as Percentages of Revenue, General Fund Expenditures (illustrations on pages 6 & 7)

1977-78 Program Cost Report With Selected Costs as Percentages of Revenue, Special Revenue Funds Expenditures (not shown)

1977-78 Program Cost Report With Selected Costs as Percentages of Revenue, General and Special Revenue Funds Expenditures (not shown)

FILE NO. 05.187-1

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

REPORT NO. 01

PROGRAM COST REPORT WITH SELECTED COSTS AS PERCENTAGES OF REVENUE

GENERAL FUND EXPENDITURES

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	MATERIALS & SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT COSTS
EDUCABLE MENTALLY RETARDED	01	9,487	1,840		368		14	11,709
TRAINABLE MENTALLY RETARDED	02							
PHYSICALLY HANDICAPPED	03							
PHYSICAL AND OCCUPATIONAL THERAPY PT	04							
SPEECH AND HEARING THERAPY PT	05	6,290	1,185		128		2	7,605
DEAF	06							
VISUALLY HANDICAPPED PT	07	3,818	676		1			4,495
VISUALLY HANDICAPPED	08							
EMOTIONALLY DISTURBED PT	09							
EMOTIONALLY DISTURBED	10							
SOCIALLY MALADJUSTED	11							
SPECIFIC LEARNING DISABILITY PT	12	10,556	2,013		74		61	12,704
SPECIFIC LEARNING DISABILITY	13	13,138	2,761		362		56	16,317
GIFTED PT	14	14,137	1,361		410	201	68	16,177
HOSPITAL AND HOMEBOUND PT	15	197	28					225
PROFOUNDLY HANDICAPPED	27							
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		57,623	9,864		1,343	201	201	69,232
VOCATIONAL EDUCATION I	16							
VOCATIONAL EDUCATION II	17							
VOCATIONAL EDUCATION III	18							
VOCATIONAL EDUCATION IV	19							
VOCATIONAL EDUCATION V	20							
VOCATIONAL EDUCATION VI	21							
SUBTOTAL FOR VOCATIONAL PROGRAMS								
ADULT BASIC AND HIGH SCHOOL	22							
ADULT COMMUNITY SERVICE	23							
SUBTOTAL FOR ADULT PROGRAMS								
K - 3 BASIC	24	246,786	40,957	1	5,344	77	415	293,580
4 - 9 BASIC	25	174,613	29,558	1	3,899	155	343	208,569
10 - 12 BASIC	26							
SUBTOTAL FOR BASIC PROGRAMS		421,399	70,515	2	9,243	232	758	502,149
TOTAL FOR ALL FEFP PROGRAMS		479,022	80,379	2	10,586	433	959	571,381

FILE NO. 05.187-2

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

REPORT NO. 01

PROGRAM COST REPORT WITH SELECTED COSTS AS PERCENTAGES OF REVENUE

GENERAL FUND EXPENDITURES

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

PROGRAM NAME AND NO.		SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS	COST AS A PERCENT OF FEFP ADJUSTED REVENUE			FEFP ADJUSTED REVENUE
						TOTAL* DIRECT	TOTAL* SCHOOL	TOTAL* PROGRAM	
EDUCABLE MENTALLY RETARDED	01	5,442	17,151	1,852	19,003	45	66	73	26,108
TRAINABLE MENTALLY RETARDED	02								
PHYSICALLY HANDICAPPED	03								
PHYSICAL AND OCCUPATIONAL THERAPY PT	04								
SPEECH AND HEARING THERAPY PT	05	2,161	9,766	794	10,560	54	69	74	14,197
DEAF	06								
VISUALLY HANDICAPPED PT	07	543	5,038	263	5,301	277	311	327	1,622
VISUALLY HANDICAPPED	08								
EMOTIONALLY DISTURBED PT	09								
EMOTIONALLY DISTURBED	10								
SOCIALLY MALADJUSTED	11								
SPECIFIC LEARNING DISABILITY PT	12	4,664	17,368	1,647	19,015	42	58	63	30,081
SPECIFIC LEARNING DISABILITY	13	5,121	21,438	1,768	23,206	66	87	94	24,615
GIFTED PT	14	5,420	21,597	1,806	23,403	69	92	100	23,448
HOSPITAL AND HOMEBOUND PT	15	41	266	23	289				
PROFOUNDLY HANDICAPPED	27								
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		23,392	92,624	8,153	100,777	58	77	84	120,071
VOCATIONAL EDUCATION I	16								
VOCATIONAL EDUCATION II	17								
VOCATIONAL EDUCATION III	18								
VOCATIONAL EDUCATION IV	19								
VOCATIONAL EDUCATION V	20								
VOCATIONAL EDUCATION VI	21								
SUBTOTAL FOR VOCATIONAL PROGRAMS									
ADULT BASIC AND HIGH SCHOOL	22								
ADULT COMMUNITY SERVICE	23								
SUBTOTAL FOR ADULT PROGRAMS									
K - 3 BASIC	24	95,233	388,813	34,650	423,463	69	91	99	427,876
4 - 9 BASIC	25	66,371	274,940	23,819	298,759	73	96	104	286,967
10 - 12 BASIC	26								
SUBTOTAL FOR BASIC PROGRAMS		161,604	663,753	58,469	722,222	70	93	101	714,843
TOTAL FOR ALL FEFP PROGRAMS		184,996	756,377	66,622	822,999	68	91	99	834,914
FOOD SERVICE									
TRANSPORTATION		19,297		372					

SCHOOL INDIRECT COSTS

6100 PUPIL PERSONNEL	9,035	7300 SCHOOL ADMINISTRATION	63,064
6200 INSTUCTIONAL MEDIA	17,114	7400 FACILITIES ACQ. & CONST.	1,910
6300 INSTRUCT. & CURRICULUM	4,878	7500 FISCAL SERVICES	
6400 INSTRUCT. STAFF TRAINING	1,101	7700 CENTRAL SERVICES	7,602
7100 BOARD OF EDUCATION		7900 OPERATION OF PLANT	52,236
7200 GENERAL ADMINISTRATION		8100 MAINTENANCE OF PLANT	28,056

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

FEFP ADJUSTED REVENUE REPORT--No. 2

This report displays an amount for each program which represents the FEFP dollars earned. With this amount, a comparison can be made with the total school costs to determine compliance with the 80% criterion in Section 237.34(3), F.S. The FEFP adjusted revenue amount includes all non-categorical FEFP funds and required local effort dollars. This report is only available for the general fund.

If the estimated June, 1978 FTE is reflected in all calculations, then a note at the bottom of the report states that all figures are those which were current on April 4, 1978. If the actual June, 1978 FTE is reflected in all calculations, then the note has a September, 1978 or later date. Minimum guarantee, prorated adjustment, and prior year adjustment are prorated to schools and programs based upon weighted FTE. Because of the rounding of figures in printing, addition horizontally and vertically may be discrepant by a small amount.

Questions which can be answered with this report for the state, district, and schools:

What was the unweighted FTE for any FEFP program or group of FEFP programs?

What was the weighted FTE for any FEFP program or group of FEFP programs?

What was the ineligible weighted FTE for any FEFP program or group of FEFP programs?

What was the FEFP revenue for any FEFP program or group of FEFP programs?

What were the prorated and prior year adjustments for any FEFP program or group of FEFP programs?

What was the FEFP adjusted revenue for any FEFP program or group of FEFP programs?

What was the FEFP adjusted revenue per unweighted FTE for any FEFP program or group of FEFP programs?

The available report is:

1977-78 FEFP Adjusted Revenue Report (illustration on page 9)

FILE NO. 05.188

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

REPORT NO. 02

FEFP ADJUSTED REVENUE REPORT

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

PROGRAM NAME AND NO.		* FULL-TIME EQUIVALENT STUDENTS * UNWEIGHTED REPORTED	WEIGHTED REPORTED	INELIGIBLE WEIGHTED	FTE REVENUE	MINIMUM GUARANTEE ADJUSTMENT	FEFP ADJUSTED REVENUE	FEFP $ PER UN.FTE
EDUCABLE MENTALLY RETARDED	01	14.00	32.20		26,231	367	26,108	1,865
TRAINABLE MENTALLY RETARDED	02							
PHYSICALLY HANDICAPPED	03							
PHYSICAL AND OCCUPATIONAL THERAPY PT	04							
SPEECH AND HEARING THERAPY PT	05	1.79	17.90	.39	14,264	199	14,197	7,931
DEAF	06							
VISUALLY HANDICAPPED PT	07	.20	2.00		1,629	23	1,622	8,110
VISUALLY HANDICAPPED	08							
EMOTIONALLY DISTURBED PT	09							
EMOTIONALLY DISTURBED	10							
SOCIALLY MALADJUSTED	11							
SPECIFIC LEARNING DISABILITY PT	12	4.97	37.28	.18	30,223	422	30,081	6,053
SPECIFIC LEARNING DISABILITY	13	13.44	30.91	.55	24,732	345	24,615	1,831
GIFTED PT	14	9.69	29.07	.15	23,559	329	23,448	2,420
HOSPITAL AND HOMEBOUND PT	15							
PROFOUNDLY HANDICAPPED	27							
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		44.09	149.36	1.27	120,638	1,685	120,071	2,723
VOCATIONAL EDUCATION I	16							
VOCATIONAL EDUCATION II	17							
VOCATIONAL EDUCATION III	18							
VOCATIONAL EDUCATION IV	19							
VOCATIONAL EDUCATION V	20							
VOCATIONAL EDUCATION VI	21							
SUBTOTAL FOR VOCATIONAL PROGRAMS								
ADULT BASIC AND HIGH SCHOOL	22							
ADULT COMMUNITY SERVICE	23							
SUBTOTAL FOR ADULT PROGRAMS								
K - 3 BASIC	24	427.65	527.72		429,896	6,000	427,876	1,001
4 - 9 BASIC	25	353.93	353.93		288,321	4,024	286,967	811
10 - 12 BASIC	26							
SUBTOTAL FOR BASIC PROGRAMS		781.58	881.65		718,217	10,024	714,843	915
TOTAL FOR ALL FEFP PROGRAMS		825.67	1,031.01	1.27	838,855	11,709	834,914	1,011

NOTES:

FTE REVENUE = WEIGHTED REPORTED FTE MINUS INELIGIBLE WEIGHTED FTE MULTIPLIED BY BASE STUDENT ALLOCATION OF $827.00 MULTIPLIED BY DISTRICT COST DIFFERENTIAL OF X.XXXX

ALL FIGURES ARE THOSE WHICH WERE CURRENT ON 04/04/78

MINIMUM GUARANTEE AND ADJUSTMENT ARE PRORATED TO SCHOOLS AND PROGRAMS BASED UPON WEIGHTED FTE

BECAUSE OF THE ROUNDING OF FIGURES IN PRINTING, ADDITION HORIZONTALLY AND VERTICALLY MAY BE DISCREPANT BY A SMALL AMOUNT

ADJUSTMENT IS PRIOR YEAR ADJUSTMENT AND PRORATED ADJUSTMENT COMBINED

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL PROGRAM COSTS--No. 3

This report displays for each FEFP program and group of FEFP programs the percentage which the expenditure for any cost category was of the total expenditure for that program.

Questions which can be answered with this report for the state, districts, and schools:

> *What percent of the total amount expended for any FEFP program or group of FEFP programs was expended for salaries? This question could be asked for any cost category, not just salaries.*
>
> *How much more (or less), stated as a percentage of program totals, was being expended in any FEFP program or group of FEFP programs for school indirect costs than for district indirect costs? This question could be asked for any two cost categories, not just indirect costs.*
>
> *How much more (or less), stated as a percentage of program totals, was expended for salaries in one FEFP program than for salaries in any other FEFP program? This question could be asked for any cost category, not just salaries. In addition the percentage comparison could be made between any combination of FEFP programs and groups of FEFP programs. Furthermore the percentage comparison could be made between any combination of school, district, state, and group summary reports.*

The available reports are as follows:

> 1977-78 Program Costs Expressed as Percentages of Total Program Costs, General Fund Expenditures (illustration on page 11)
>
> 1977-78 Program Costs Expressed as Percentages of Total Program Costs, Special Revenue Funds Expenditures (not shown)
>
> 1977-78 Program Costs Expressed as Percentages of Total Program Costs, General and Special Revenue Funds Expenditures (not shown)

FILE NO. 05.191

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

REPORT NO. 03

PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL PROGRAM COSTS

GENERAL FUND EXPENDITURES

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	49.92	9.68		1.34		.07	61.62	28.64	90.25	9.75	100.00
TRAINABLE MENTALLY RETARDED	02											
PHYSICALLY HANDICAPPED	03											
PHYSICAL AND OCCUPATIONAL THERAPY PT	04											
SPEECH AND HEARING THERAPY PT	05	59.56	11.22		1.21		.02	72.02	20.46	92.48	7.52	100.00
DEAF	06											
VISUALLY HANDICAPPED PT	07	72.02	12.75		.02			84.80	10.24	95.04	4.96	100.00
VISUALLY HANDICAPPED	08											
EMOTIONALLY DISTURBED PT	09											
EMOTIONALLY DISTURBED	10											
SOCIALLY MALADJUSTED	11											
SPECIFIC LEARNING DISABILITY PT	12	55.51	10.59		.39		.32	66.81	24.53	91.34	8.66	100.00
SPECIFIC LEARNING DISABILITY	13	56.61	11.90		1.56		.24	70.31	22.07	92.38	7.62	100.00
GIFTED PT	14	60.41	5.82		1.75	.86	.29	69.12	23.16	92.28	7.72	100.00
HOSPITAL AND HOMEBOUND PT	15	68.17	9.69					77.85	14.19	92.04	7.96	100.00
PROFOUNDLY HANDICAPPED	27											
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		57.18	9.79		1.33	.20	.20	68.70	23.21	91.91	8.09	100.00
VOCATIONAL EDUCATION I	16											
VOCATIONAL EDUCATION II	17											
VOCATIONAL EDUCATION III	18											
VOCATIONAL EDUCATION IV	19											
VOCATIONAL EDUCATION V	20											
VOCATIONAL EDUCATION VI	21											
SUBTOTAL FOR VOCATIONAL PROGRAMS												
ADULT BASIC AND HIGH SCHOOL	22											
ADULT COMMUNITY SERVICE	23											
SUBTOTAL FOR ADULT PROGRAMS												
K - 3 BASIC	24	58.28	9.67		1.26	.02	.10	69.33	22.49	91.82	8.18	100.00
4 - 9 BASIC	25	58.45	9.89		1.31	.05	.11	69.81	22.22	92.03	7.97	100.00
10 - 12 BASIC	26											
SUBTOTAL FOR BASIC PROGRAMS		58.35	9.76		1.28	.03	.10	69.53	22.38	91.90	8.10	100.00
TOTAL FOR ALL FEFP PROGRAMS		58.20	9.77		1.29	.05	.12	69.43	22.48	91.90	8.10	100.00

SCHOOL INDIRECT COSTS

6100 PUPIL PERSONNEL	4.88	7300 SCHOOL ADMINISTRATION	34.08
6200 INSTRUCTIONAL MEDIA	9.25	7400 FACILITIES ACQ. &CONST.	1.03
6300 INSTRUCT. & CURRICULUM	2.63	7500 FISCALSERVICES	
6400 INSTRUCT. STAFF TRAINING	.59	7700 CENTRAL SERVICES	4.10
7100 BOARD OF EDUCATION		7900 OPERATION OF PLANT	28.23
7200 GENERAL ADMINISTRATION		8100 MAINTENANCE OF PLANT	15.16

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL FOR ALL FEFP PROGRAMS--No. 4

This report displays for each cost category, the percentage which the expenditure for any FEFP program or group of FEFP programs was of the total expenditure for that cost category.

Questions which can be answered with this report for the state, districts, and schools:

> *What percent of the total amount expended for any cost category was expended for the educable mentally retarded program? This question could be asked for any FEFP program or group of FEFP programs.*
>
> *How much more (or less), stated as a percentage of cost category totals, was expended for the educable mentally retarded program than for the trainable mentally retarded program? This question could be asked for any two FEFP programs or groups of FEFP programs.*

The available reports are as follows:

> 1977-78 Program Costs Expressed as Percentages of Total for all FEFP Programs, General Fund Expenditures (illustration on page 13)
>
> 1977-78 Program Costs Expressed as Percentages of Total for all FEFP Programs, Special Revenue Funds Expenditures (not shown)
>
> 1977-78 Program Costs Expressed as Percentages of Total for all FEFP Programs, General and Special Revenue Funds Expenditures (not shown)

FILE NO. 05.192

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

REPORT NO. 04

PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL FOR ALL FEFP PROGRAMS

GENERAL FUND EXPENDITURES

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	1.98	2.29		3.48		1.46	2.05	2.94	2.27	2.78	2.31
TRAINABLE MENTALLY RETARDED	02											
PHYSICALLY HANDICAPPED	03											
PHYSICAL AND OCCUPATIONAL THERAPY PT	04											
SPEECH AND HEARING THERAPY PT	05	1.31	1.47		1.21		.21	1.33	1.17	1.29	1.19	1.28
DEAF	06											
VISUALLY HANDICAPPED PT	07	.80	.84		.01			.79	.29	.67	.39	.64
VISUALLY HANDICAPPED	08											
EMOTIONALLY DISTURBED PT	09											
EMOTIONALLY DISTURBED	10											
SOCIALLY MALADJUSTED	11											
SPECIFIC LEARNING DISABILITY PT	12	2.20	2.50		.70		6.36	2.22	2.52	2.30	2.47	2.31
SPECIFIC LEARNING DISABILITY	13	2.74	3.43		3.42		5.84	2.86	2.77	2.83	2.65	2.82
GIFTED PT	14	2.95	1.69		3.87	46.42	7.09	2.83	2.93	2.86	2.71	2.84
HOSPITAL AND HOMEBOUND PT	15	.04	.03					.04	.02	.04	.03	.04
PROFOUNDLY HANDICAPPED	27											
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		12.03	12.27		12.69	46.42	20.96	12.12	12.64	12.25	12.24	12.25
VOCATIONAL EDUCATION I	16											
VOCATIONAL EDUCATION II	17											
VOCATIONAL EDUCATION III	18											
VOCATIONAL EDUCATION IV	19											
VOCATIONAL EDUCATION V	20											
VOCATIONAL EDUCATION VI	21											
SUBTOTAL FOR VOCATIONAL PROGRAMS												
ADULT BASIC AND HIGH SCHOOL	22											
ADULT COMMUNITY SERVICE	23											
SUBTOTAL FOR ADULT PROGRAMS												
K - 3 BASIC	24	51.52	50.95	50.00	50.48	17.78	43.27	51.38	51.48	51.40	52.01	51.45
4 - 9 BASIC	25	36.45	36.77	50.00	36.83	35.80	35.77	36.50	35.88	36.35	35.75	36.30
10 - 12 BASIC	26											
SUBTOTAL FOR BASIC PROGRAMS		87.97	87.73	100.00	87.31	53.58	79.04	87.88	87.36	87.75	87.76	87.75
TOTAL FOR ALL FEFP PROGRAMS		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

SCHOOL INDIRECT COSTS

6100 PUPIL PERSONNEL	4.88	7300 SCHOOL ADMINISTRATION	34.08
6200 INSTRUCTIONAL MEDIA	9.25	7400 FACILITIES ACQ. &CONST.	1.03
6300 INSTRUCT. & CURRICULUM	2.63	7500 FISCALSERVICES	
6400 INSTRUCT. STAFF TRAINING	.59	7700 CENTRAL SERVICES	4.10
7100 BOARD OF EDUCATION		7900 OPERATION OF PLANT	28.23
7200 GENERAL ADMINISTRATION		8100 MAINTENANCEOF PLANT	15.16

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

PROGRAM COSTS PER UNWEIGHTED FTE--No. 5

This report displays for each FEFP program and group of FEFP programs and for each cost category the expenditure amount divided by unweighted FTE.

Questions which can be answered with this report for the state, districts, and schools:

> *What is the cost per unweighted FTE for any FEFP program or groups of FEFP programs and for any cost category?*
>
> *How much more (or less) per unweighted FTE was expended for any FEFP program and cost category than for any other FEFP program and cost category? This comparison could be made between any combination of FEFP programs and groups of FEFP programs. Furthermore, the comparison could be made between any combination of school, district, state and group summary reports.*

The available reports are as follows:

> 1977-78 Program Costs per Unweighted FTE, General Fund Expenditures (illustration on page 15)
>
> 1977-78 Program Costs per Unweighted FTE, Special Revenue Funds Expenditures (not shown)
>
> 1977-78 Program Costs per Unweighted FTE, General and Special Revenue Funds Expenditures (not shown)

FILE NO. 05.193

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

REPORT NO. 05

PROGRAM COSTS PER UNWEIGHTED FTE

GENERAL FUND EXPENDITURES

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	678	131		26		1	836	389	1,225	132	1,357
TRAINABLE MENTALLY RETARDED	02											
PHYSICALLY HANDICAPPED	03											
PHYSICAL AND OCCUPATIONAL THERAPY PT	04											
SPEECH AND HEARING THERAPY PT	05	3,514	662		72		1	4,249	1,207	5,456	444	5,899
DEAF	06											
VISUALLY HANDICAPPED PT	07	19,090	3,380		5			22,475	2,715	25,190	1,315	26,505
VISUALLY HANDICAPPED	08											
EMOTIONALLY DISTURBED PT	09											
EMOTIONALLY DISTURBED	10											
SOCIALLY MALADJUSTED	11											
SPECIFIC LEARNING DISABILITY PT	12	2,124	405		15		12	2,556	938	3,495	331	3,826
SPECIFIC LEARNING DISABILITY	13	978	205		27		4	1,214	381	1,595	132	1,727
GIFTED PT	14	1,459	140		42	21	7	1,669	559	2,229	186	2,415
HOSPITAL AND HOMEBOUND PT	15											* FTE *
PROFOUNDLY HANDICAPPED	27											
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		1,307	224		30	5	5	1,570	531	2,101	185	2,286
VOCATIONAL EDUCATION I	16											
VOCATIONAL EDUCATION II	17											
VOCATIONAL EDUCATION III	18											
VOCATIONAL EDUCATION IV	19											
VOCATIONAL EDUCATION V	20											
VOCATIONAL EDUCATION VI	21											
SUBTOTAL FOR VOCATIONAL PROGRAMS												
ADULT BASIC AND HIGH SCHOOL	22											
ADULT COMMUNITY SERVICE	23											
SUBTOTAL FOR ADULT PROGRAMS												
K - 3 BASIC	24	577	96		12		1	686	223	909	81	990
4 - 9 BASIC	25	493	84		11		1	589	188	777	67	844
10 - 12 BASIC	26											
SUBTOTAL FOR BASIC PROGRAMS		539	90		12		1	642	207	849	75	924
TOTAL FOR ALL FEFP PROGRAMS		580	97		13	1	1	692	224	916	81	997

SCHOOL INDIRECT COSTS

6100 PUPIL PERSONNEL	11	7300 SCHOOL ADMINISTRATION	76
6200 INSTRUCTIONAL MEDIA	21	7400 FACILITIES ACQ. &CONST.	2
6300 INSTRUCT. & CURRICULUM	6	7500 FISCALSERVICES	
6400 INSTRUCT. STAFF TRAINING	1	7700 CENTRAL SERVICES	9
7100 BOARD OF EDUCATION		7900 OPERATION OF PLANT	63
7200 GENERAL ADMINISTRATION		8100 MAINTENANCEOF PLANT	34

* FTE * - LISTED WHEN TOTAL PROGRAM COST IS NON-ZERO AND FTE DATA IS NOT AVAILABLE

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

PROGRAM COSTS PER UNWEIGHTED FTE INDEXED ON ANY GIVEN PROGRAM--No. 6

This report permits the comparison of the relative costs per unweighted FTE for all FEFP programs with the costs per unweighted FTE for a specific FEFP program. The comparison is produced by taking a specified program's costs per unweighted FTE for each cost category and dividing it into the respective costs per unweighted FTE for all programs.

If the specified program for comparison were the grades 4 through 9 basic program which is funded with a cost factor of 1.00, the resulting divisions would reveal what cost factor relationships existed among the programs based upon actual expenditures. If one believes that the funding cost factors should reflect the relationships among programs based upon actual expenditures, this report would identify alternatives for consideration.

Questions which can be answered with this report for the state, districts, and schools:

How much more (or less) relatively was expended per unweighted FTE for any FEFP program and cost category than for one specific FEFP program and cost category?

If the specified program for comparison were the grades 4 through 9 basic program, what cost factor relationships existed among the programs based upon actual expenditures?

The available reports are as follows:

1977-78 Program Costs Per Unweighted FTE Indexed on Any Given Program, General Fund Expenditures (illustration on page 17)

1977-78 Program Costs Per Unweighted FTE Indexed on Any Given Program, Special Revenue Funds Expenditures (not shown and not recommended for general usage)

1977-78 Program Costs Per Unweighted FTE Indexed on Any Given Program, General and Special Revenue Funds (not shown)

FILE NO. 35.231

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

REPORT NO. 06

PROGRAM COSTS PER UNWEIGHTED FTE INDEXED ON THE PROGRAM CALLED 4 - 9 BASIC

GENERAL FUND EXPENDITURES

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	1.374	1.574		2.386		1.032	1.419	2.073	1.577	1.966	1.608
TRAINABLE MENTALLY RETARDED	02											
PHYSICALLY HANDICAPPED	03											
PHYSICAL AND OCCUPATIONAL THERAPY PT	04											
SPEECH AND HEARING THERAPY PT	05	7.123	7.927		6.491		1.153	7.210	6.438	7.023	6.591	6.989
DEAF	06											
VISUALLY HANDICAPPED PT	07	38.694	40.472		.454			38.139	14.478	32.427	19.540	31.400
VISUALLY HANDICAPPED	08											
EMOTIONALLY DISTURBED PT	09											
EMOTIONALLY DISTURBED	10											
SOCIALLY MALADJUSTED	11											
SPECIFIC LEARNING DISABILITY PT	12	4.305	4.850		1.352		12.665	4.338	5.004	4.499	4.924	4.532
SPECIFIC LEARNING DISABILITY	13	1.981	2.460		2.445		4.299	2.060	2.032	2.053	1.955	2.045
GIFTED PT	14	2.957	1.682		3.841	47.365	7.241	2.833	2.983	2.869	2.769	2.861
HOSPITAL AND HOMEBOUND PT	15											
PROFOUNDLY HANDICAPPED	27											
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		2.649	2.679		2.765	10.410	4.704	2.665	2.829	2.704	2.748	2.708
VOCATIONAL EDUCATION I	16											
VOCATIONAL EDUCATION II	17											
VOCATIONAL EDUCATION III	18											
VOCATIONAL EDUCATION IV	19											
VOCATIONAL EDUCATION V	20											
VOCATIONAL EDUCATION VI	21											
SUBTOTAL FOR VOCATIONAL PROGRAMS												
ADULT BASIC AND HIGH SCHOOL	22											
ADULT COMMUNITY SERVICE	23											
SUBTOTAL FOR ADULT PROGRAMS												
K - 3 BASIC	24	1.170	1.147	.828	1.134	.411	1.001	1.165	1.188	1.170	1.204	1.173
4 - 9 BASIC	25	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
10 - 12 BASIC	26											
SUBTOTAL FOR BASIC PROGRAMS		1.093	1.080	.906	1.074	.678	1.001	1.090	1.103	1.093	1.112	1.095
TOTAL FOR ALL FEFP PROGRAMS		1.176	1.166	.857	1.164	1.197	1.198	1.174	1.195	1.179	1.199	1.181

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

PROGRAM COSTS PER WEIGHTED FTE--No. 7

This report displays for each FEFP program and group of FEFP programs and for each cost category the expenditure amount divided by weighted FTE. Weighted FTE is the number of full-time equivalent students multiplied by the appropriate FEFP program cost factor.

Questions which can be answered with this report for the state, districts, and schools:

What is the cost per weighted FTE for any FEFP program or group of FEFP programs and for any cost category?

How much more (or less) per weighted FTE was expended for any FEFP program and cost category than for any other FEFP program and cost category? This comparison could be made between any combination of FEFP programs and groups of FEFP programs. Furthermore, the comparison could be made between any combination of school, district, state, and group summary reports.

The available reports are as follows:

1977-78 Program Costs per Weighted FTE, General Fund Expenditures (illustration on page 19)

1977-78 Program Costs per Weighted FTE, Special Revenue Funds Expenditures (not shown)

1977-78 Program Costs per Weighted FTE, General and Special Revenue Funds Expenditures (not shown)

FILE NO. 05.194

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

REPORT NO. 07

PROGRAM COSTS PER WEIGHTED FTE

GENERAL FUND EXPENDITURES

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	295	57		11			364	169	533	58	590
TRAINABLE MENTALLY RETARDED	02											
PHYSICALLY HANDICAPPED	03											
PHYSICAL AND OCCUPATIONAL THERAPY PT	04											
SPEECH AND HEARING THERAPY PT	05	351	66		7			425	121	546	44	590
DEAF	06											
VISUALLY HANDICAPPED PT	07	1,909	338		1			2,248	272	2,519	132	2,651
VISUALLY HANDICAPPED	08											
EMOTIONALLY DISTURBED PT	09											
EMOTIONALLY DISTURBED	10											
SOCIALLY MALADJUSTED	11											
SPECIFIC LEARNING DISABILITY PT	12	283	54		2		2	341	125	466	44	510
SPECIFIC LEARNING DISABILITY	13	425	89		12		2	528	166	694	57	751
GIFTED PT	14	486	47		14	7	2	556	186	743	62	805
HOSPITAL AND HOMEBOUND PT	15											* FTE *
PROFOUNDLY HANDICAPPED	27											
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		386	66		9	1	1	464	157	620	55	675
VOCATIONAL EDUCATION I	16											
VOCATIONAL EDUCATION II	17											
VOCATIONAL EDUCATION III	18											
VOCATIONAL EDUCATION IV	19											
VOCATIONAL EDUCATION V	20											
VOCATIONAL EDUCATION VI	21											
SUBTOTAL FOR VOCATIONAL PROGRAMS												
ADULT BASIC AND HIGH SCHOOL	22											
ADULT COMMUNITY SERVICE	23											
SUBTOTAL FOR ADULT PROGRAMS												
K - 3 BASIC	24	468	78		10		1	556	180	737	66	802
4 - 9 BASIC	25	493	84		11		1	589	188	777	67	844
10 - 12 BASIC	26											
SUBTOTAL FOR BASIC PROGRAMS		478	80		10		1	570	183	753	66	819
TOTAL FOR ALL FEFP PROGRAMS		465	78		10		1	554	179	734	65	798

SCHOOL INDIRECT COSTS

6100 PUPIL PERSONNEL	9	7300 SCHOOL ADMINISTRATION	61
6200 INSTRUCTIONAL MEDIA	17	7400 FACILITIES ACQ. &CONST.	2
6300 INSTRUCT. & CURRICULUM	5	7500 FISCALSERVICES	
6400 INSTRUCT. STAFF TRAINING	1	7700 CENTRAL SERVICES	7
7100 BOARD OF EDUCATION		7900 OPERATION OF PLANT	51
7200 GENERAL ADMINISTRATION		8100 MAINTENANCEOF PLANT	27

* FTE * - LISTED WHEN TOTAL PROGRAM COST IS NON-ZERO AND FTE DATA IS NOT AVAILABLE

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

PROGRAM COSTS PER WEIGHTED FTE INDEXED ON ANY GIVEN PROGRAM--No. 8

This report permits the comparison of the relative costs per weighted FTE for all FEFP programs with the costs per weighted FTE for a specific FEFP program. The comparison is produced by taking a specified program's costs per weighted FTE for each cost category and dividing it into the respective costs per weighted FTE for all programs. Weighted FTE is the number of full-time equivalent students multiplied by the appropriate FEFP program cost factor.

If the specified program for comparison were the grades 4 through 9 basic program which is funded with a cost factor of 1.00, the resulting divisions would reveal the degree to which the relationships among the programs based upon actual expenditures are different from the relationships among the program cost factors used for funding in the FEFP. If the funding cost factors reflected perfectly the relative expenditures among the programs, all total program cost indices produced by this report would be 1.00. If the total program cost index for a given program were greater than 1.00, then the amount expended per unweighted FTE for that program relative to the amount expended per unweighted FTE for the grades 4 through 9 basic program is proportionately greater than the funding cost factor. Similarly, if the total program cost index for a given program were less than 1.00, then the amount expended per unweighted FTE for that program relative to the amount expended per unweighted FTE for the grades 4 through 9 basic program is proportionately less than the funding cost factor.

Questions which can be answered with this report for the state, districts, and schools:

> *How much more (or less) relatively was expended per weighted FTE for any FEFP program and cost category than for one specific FEFP program and cost category?*
>
> *If the specified program for comparison were the grades 4 through 9 basic program, how do the relationships among the programs based upon actual expenditures compare with the relationships based upon funding cost factors?*

The available reports are as follows:

> 1977-78 Program Costs Per Unweighted FTE Indexed on Any Given Program, General Fund Expenditures (illustration on page 21)
>
> 1977-78 Program Costs per Unweighted FTE Indexed on Any Given Program, Special Revenue Funds Expenditures (not shown and not recommended for general usage)
>
> 1977-78 Program Costs Per Unweighted FTE Indexed on Any Given Program, General and Special Revenue Funds Expenditures (not shown)

FILE NO. 35.232

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

REPORT NO. 08

PROGRAM COSTS PER WEIGHTED FTE INDEXED ON THE PROGRAM CALLED 4 - 9 BASIC

GENERAL FUND EXPENDITURES

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	.557	.684		1.037		.449	.617	.901	.686	.855	.699
TRAINABLE MENTALLY RETARDED	02											
PHYSICALLY HANDICAPPED	03											
PHYSICAL AND OCCUPATIONAL THERAPY PT	04											
SPEECH AND HEARING THERAPY PT	05	.712	.793		.649		.115	.721	.644	.702	.659	.699
DEAF	06											
VISUALLY HANDICAPPED PT	07	3.869	4.047		.045			3.814	1.448	3.243	1.954	3.140
VISUALLY HANDICAPPED	08											
EMOTIONALLY DISTURBED PT	09											
EMOTIONALLY DISTURBED	10											
SOCIALLY MALADJUSTED	11											
SPECIFIC LEARNING DISABILITY PT	12	.574	.647		.180		1.688	.578	.667	.600	.656	.604
SPECIFIC LEARNING DISABILITY	13	.862	1.070		1.063		1.869	.896	.883	.893	.850	.889
GIFTED PT	14	.986	.561		1.280	15.788	2.414	.944	.994	.956	.923	.954
HOSPITAL AND HOMEBOUND PT	15											
PROFOUNDLY HANDICAPPED	27											
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		.782	.791		.816	3.073	1.389	.787	.835	.798	.811	.799
VOCATIONAL EDUCATION I	16											
VOCATIONAL EDUCATION II	17											
VOCATIONAL EDUCATION III	18											
VOCATIONAL EDUCATION IV	19											
VOCATIONAL EDUCATION V	20											
VOCATIONAL EDUCATION VI	21											
SUBTOTAL FOR VOCATIONAL PROGRAMS												
ADULT BASIC AND HIGH SCHOOL	22											
ADULT COMMUNITY SERVICE	23											
SUBTOTAL FOR ADULT PROGRAMS												
K - 3 BASIC	24	.948	.929	.671	.919	.333	.811	.944	.962	.948	.976	.951
4 - 9 BASIC	25	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
10 - 12 BASIC	26											
SUBTOTAL FOR BASIC PROGRAMS		.969	.958	.803	.952	.601	.887	.967	.977	.969	.985	.970
TOTAL FOR ALL FEFP PROGRAMS		.942	.934	.687	.932	.959	.960	.940	.957	.944	.960	.946

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

STAFF AND SALARY ANALYSIS REPORT--No. 9

This report displays staffing ratios, approximate average salaries, and salaries per FTE for the combined general and special revenue funds only.

The staff units utilized in this report are those used in cost accounting for direct cost proration and indirect cost attribution purposes. They represent full-time equivalent teachers only. However, the salary amounts utilized in this report represent all direct cost salaries which include teachers, substitute teachers, and classroom paraprofessionals. Therefore, the salary per staff unit amount will be greater than the average teacher salary by an amount equal to the sum of salaries of substitutes and classroom paraprofessionals divided by staff units.

Questions which can be answered with this report for the state, districts, and schools:

What was the unweighted FTE for any FEFP program or group of FEFP programs?

What was the amount of full-time equivalent staff units for each FEFP program or group of FEFP programs?

What was the staffing ratio, that is, unweighted FTE divided by staff units, for any FEFP program or group of FEFP programs?

What was expended for salaries for the combined general and special revenue funds for any FEFP program or group of FEFP programs?

What amount of combined salaries was expended per staff unit (approximate average salary) for any FEFP program or group of FEFP programs?

What amount of combined salaries was expended per unweighted FTE for any FEFP program or group of programs?

The available report is:

1977-78 Program Cost Staff and Salary Analysis Report
(illustration on page 23)

FILE NO. 05.195

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

REPORT NO. 09

STAFF AND SALARY ANALYSIS REPORT

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

PROGRAM NAME AND NO.		UNWEIGHTED FTE	STAFF UNITS	UN.FTE PER STAFF UNIT	GENERAL AND SPECIAL REV. FUNDS SALARIES	GEN. AND SPEC. REV. FUNDS SAL PER STAFF UNIT	GEN. AND SPEC. REV. FUNDS SAL PER UN.FTE
EDUCABLE MENTALLY RETARDED	01	14.00	1.00	14.00	9,487	9,487	678
TRAINABLE MENTALLY RETARDED	02						
PHYSICALLY HANDICAPPED	03						
PHYSICAL AND OCCUPATIONAL THERAPY PT	04						
SPEECH AND HEARING THERAPY PT	05	1.79	.60	2.98	6,290	10,483	3,514
DEAF	06						
VISUALLY HANDICAPPED PT	07	.20	.20	1.00	3,818	19,090	19,090
VISUALLY HANDICAPPED	08						
EMOTIONALLY DISTURBED PT	09						
EMOTIONALLY DISTURBED	10						
SOCIALLY MALADJUSTED	11						
SPECIFIC LEARNING DISABILITY PT	12	4.97	.96	5.18	10,556	10,996	2,124
SPECIFIC LEARNING DISABILITY	13	13.44	1.00	13.44	13,138	13,138	978
GIFTED PT	14	9.69	1.00	9.69	14,137	14,137	1,459
HOSPITAL AND HOMEBOUND PT	15		.02		197	9,850	
PROFOUNDLY HANDICAPPED	27						
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		44.09	4.78	9.22	57,623	12,055	1,307
VOCATIONAL EDUCATION I	16						
VOCATIONAL EDUCATION II	17						
VOCATIONAL EDUCATION III	18						
VOCATIONAL EDUCATION IV	19						
VOCATIONAL EDUCATION V	20						
VOCATIONAL EDUCATION VI	21						
SUBTOTAL FOR VOCATIONAL PROGRAMS							
ADULT BASIC AND HIGH SCHOOL	22						
ADULT COMMUNITY SERVICE	23						
SUBTOTAL FOR ADULT PROGRAMS							
K - 3 BASIC	24	427.65	20.34	21.03	286,371	14,079	670
4 - 9 BASIC	25	353.93	13.74	25.76	174,613	12,708	493
10 - 12 BASIC	26						
SUBTOTAL FOR BASIC PROGRAMS		781.58	34.08	22.93	460,984	13,527	590
TOTAL FOR ALL FEFP PROGRAMS		825.67	38.86	21.25	518,607	13,346	628

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

1977-78 PROGRAM COST CHANGES FROM 1976-77--No. 10

This report permits the comparison of 1977-78 program costs with those for 1976-77 for any FEFP program. The comparison is made for program cost dollars, program costs per unweighted FTE, and program costs as percentages of total program costs. The comparison is made for all three fund types and for all cost categories.

Questions which can be answered with this report for the state, districts, and schools:

How much more (or less) for a given FEFP program was expended in 1977-78 than in 1976-77 for any fund type and for any cost category?

How much more (or less), stated as a percentage for a given FEFP program, was expended in 1977-78 than in 1976-77 for any fund type and for any cost category?

How much more (or less) per unweighted FTE for a given FEFP program was expended in 1977-78 than in 1976-77 for any fund type and for any cost category?

How much more (or less), stated as a percentage of costs per unweighted FTE for a given FEFP program, was expended in 1977-78 than in 1976-77 for any fund type and for any cost category?

How much more (or less), stated as a percentage of total program costs for a given FEFP program, was expended in 1977-78 than in 1976-77 for any fund type and for any cost category?

The available report for any FEFP program is:

1977-78 Program Cost Changes from 1976-77 for Any Given Program (illustration on page 25)

FILE NO. 05.235

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST ANALYSIS REPORT SERIES

1977-78 PROGRAM COST CHANGES FROM 1976-77 FOR THE FEFP PROGRAM CALLED K - 3 BASIC
SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

COST CATEGORIES	PROGRAM COSTS				PROGRAM COSTS PER UNWEIGHTED FTE				PROGRAM COSTS AS PERCENTAGES OF TOTAL PROGRAM COSTS		
	1977-78	1976-77	CHANGE	PERCENTAGE CHANGE	1977-78	1976-77	CHANGE	PERCENTAGE CHANGE	1977-78	1976-77	CHANGE
GENERAL FUND											
SALARIES	246,786	204,305	+42,481	+21	577	494	+82	+17	58.28	56.61	+1.66
EMPLOYEE BENEFITS	40,957	36,935	+4,022	+11	96	89	+6	+7	9.67	10.23	-0.56
PURCHASED SERVICES	1	6	-5	-83	0	0	+0	-2	0.00	0.00	+0.00
MATERIALS & SUPPLIES	5,344	6,242	-898	-14	12	15	-2	-17	1.26	1.73	-0.46
OTHER EXPENSES	77	429	-352	-82	0	1	+0	-56	0.02	0.12	-0.10
CAPITAL OUTLAY	415	2,300	-1,885	-82	1	6	-4	-76	0.10	0.64	-0.53
TOTAL DIRECT COSTS	293,580	250,217	+43,363	+17	686	606	+80	+13	69.33	69.33	+0.00
SCHOOL INDIRECT COSTS	95,233	75,128	+20,105	+27	223	182	+40	+22	22.49	20.82	+1.67
TOTAL SCHOOL COSTS	388,813	325,345	+63,468	+20	909	787	+121	+15	91.82	90.15	+1.66
DISTRICT INDIRECT COSTS	34,650	35,548	-898	-3	81	86	-5	-6	8.18	9.85	-1.65
TOTAL PROGRAM COSTS	423,463	360,893	+62,570	+17	990	873	+116	+13	100.00	100.00	+0.00
SPECIAL REVENUE FUNDS											
SALARIES	39,585	36,264	+3,321	+9	93	88	+4	+5	60.86	69.44	-8.58
EMPLOYEE BENEFITS	9,446	5,336	+4,110	+77	22	13	+9	+68	14.52	10.22	+4.30
PURCHASED SERVICES	0	353	-353	-100	0	1	+0	-63	0.00	0.68	-0.67
MATERIALS & SUPPLIES	1,062	538	+524	+97	2	1	+1	+66	1.63	1.03	+0.60
OTHER EXPENSES	0	195	-195	-100	0	0	+0	-49	0.00	0.37	-0.37
CAPITAL OUTLAY	251	1,107	-856	-77	1	3	-2	-66	0.39	2.12	-1.73
TOTAL DIRECT COSTS	50,344	43,793	+6,551	+15	118	106	+11	+11	77.40	83.86	-6.46
SCHOOL INDIRECT COSTS	213	421	-208	-49	0	1	+0	-34	0.33	0.81	-0.47
TOTAL SCHOOL COSTS	50,557	44,214	+6,343	+14	118	107	+11	+10	77.72	84.66	-6.93
DISTRICT INDIRECT COSTS	14,489	8,009	+6,480	+81	34	19	+14	+73	22.28	15.34	+6.93
TOTAL PROGRAM COSTS	65,046	52,223	+12,823	+25	152	126	+25	+20	100.00	100.00	+0.00
GENERAL AND SPECIAL REVENUE FUNDS											
SALARIES	286,371	240,569	+45,802	+19	670	582	+87	+15	58.62	58.23	+0.38
EMPLOYEE BENEFITS	50,403	42,271	+8,132	+19	118	102	+15	+15	10.32	10.23	+0.08
PURCHASED SERVICES	1	359	-358	-100	0	1	+0	-63	0.00	0.09	-0.08
MATERIALS & SUPPLIES	6,406	6,780	-374	-6	15	16	-1	-8	1.31	1.64	-0.32
OTHER EXPENSES	77	624	-547	-88	0	2	-1	-66	0.02	0.15	-0.13
CAPITAL OUTLAY	666	3,407	-2,741	-80	2	8	-6	-76	0.14	0.82	-0.68
TOTAL DIRECT COSTS	343,924	294,010	+49,914	+17	804	712	+92	+13	70.40	71.17	-0.76
SCHOOL INDIRECT COSTS	95,446	75,549	+19,897	+26	223	183	+40	+22	19.54	18.29	+1.25
TOTAL SCHOOL COSTS	439,370	369,559	+69,811	+19	1,027	894	+132	+15	89.94	89.46	+0.48
DISTRICT INDIRECT COSTS	49,139	43,557	+5,582	+13	115	105	+9	+9	10.06	10.54	-0.48
TOTAL PROGRAM COSTS	488,509	413,116	+75,393	+18	1,142	1,000	+142	+14	100.00	100.00	+0.00

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BECAUSE THE CALCULATIONS ARE PERFORMED WITH MORE DIGITS THAN ARE PRINTED ABOVE, SOME OF THE RESULTS OF THESE CALCULATIONS MAY APPEAR TO BE SLIGHTLY IN ERROR.

1977-78 PROGRAM COST PROFILE REPORT SERIES

COSTS PER UNWEIGHTED FTE FOR ANY FEFP PROGRAM

This profile report permits the comparison of one district's or school's program costs per FTE with those of any group of districts or schools in Florida. The comparison is made for any FEFP program by cost category for the general fund, the special revenue funds, and the combination of these funds.

The base district's or school's program costs per FTE for each cost category are listed first. The comparison group average program costs per FTE for each corresponding cost category are listed next, followed by the differences obtained upon subtracting the comparison group's averages from the base district's or school's program costs. These differences as percentages of the base school's program costs are displayed in the fourth column.

The base district's or school's rank in the comparison group for each cost category is printed next, followed by the base district's or school's percentile in the comparison group. The percentile is graphed immediately to the right.

At the bottom of the report, the salaries per staff unit and the FTE per staff unit are also profiled. On additional pages, the names and numbers of the districts or schools comprising the comparison group are listed.

It is possible with this profile to compare one group of districts or schools with another group. In this case, one of the groups is aggregated to become the base district or school. If this option would be of use, please inquire about the procedures to request it.

Questions which can be answered with this report for any FEFP program, for any fund type, and for any cost category:

What amount per unweighted FTE was expended by the base district or school?

What amount per unweighted FTE was expended by the comparison group of districts or schools expressed as a weighted average?

How much more (or less) did the base district or school spend per unweighted FTE than the comparison group average?

How much more (or less), stated as a percentage of costs per unweighted FTE, did the base district or school spend than the comparison group average?

How did the base district's or school's program cost per unweighted FTE rank in the comparison group?

What percentile in the comparison group was the base district's or school's program costs per unweighted FTE? (Answer is given both quantitatively and graphically.)

The available report is:

Profile of Costs Per Unweighted FTE for Any FEFP Program
(illustration on page 27)

NOTE: The computer programs which produce these reports are available for installation on many school district computers.

FILE NO. 00.000

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST PROFILE REPORT SERIES

PROFILE OF COSTS PER UNWEIGHTED FTE FOR THE FEFP PROGRAM CALLED K - 3 BASIC

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

THE COMPARISON GROUP IS COMPOSED OF 5 DISTRICTS/SCHOOLS AND IS CALLED EXEMPLARY ELEMENTARY SCHOOLS

COST CATEGORIES	COST PER FTE FOR DIST./SCHOOL	AVERAGE OF COMPARISON GROUP	DIFFERENCE	PERCENTAGE DIFFERENCE	RANK AND PERCENTILE FOR THIS DISTRICT/SCHOOL IN COMP. GROUP	0% 25% 50% 75% 100%
GENERAL FUND						
SALARIES	577	551	+ 26	+ 5 %	2 75 %	SSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSS
EMPLOYEE BENEFITS	96	91	+ 5	+ 5 %	2 75 %	EEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEE
PURCHASED SERVICES	0	0	+ 0	+ 0 %	0 0 %	
MATERIALS & SUPPLIES	13	16	- 3	- 23 %	4 42 %	MMMMMMMMMMMMMMMMMMMM
OTHER EXPENSES	0	0	+ 0	+ 0 %	0 0 %	
CAPITAL OUTLAY	1	1	+ 0	+ 0 %	3 58 %	CCCCCCCCCCCCCCCCCCCCCCCCCCCCCC
TOTAL DIRECT COSTS	687	659	+ 28	+ 4 %	2 75 %	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT
SCHOOL INDIRECT COSTS	223	217	+ 6	+ 3 %	4 42 %	SSSSSSSSSSSSSSSSSSSSSSSS
TOTAL SCHOOL COSTS	909	875	+ 34	+ 4 %	2 75 %	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT
DISTRICT INDIRECT COSTS	81	78	+ 3	+ 4 %	1 91 %	DDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDD
TOTAL PROGRAM COSTS	990	953	+ 37	+ 4 %	2 75 %	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT
SPECIAL REVENUE FUNDS						
SALARIES	93	96	- 3	- 3 %	3 58 %	SSSSSSSSSSSSSSSSSSSSSSSSSSSSSS
EMPLOYEE BENEFITS	22	20	+ 2	+ 9 %	3 58 %	EEEEEEEEEEEEEEEEEEEEEEEEEEEEEE
PURCHASED SERVICES	0	0	+ 0	+ 0 %	0 0 %	
MATERIALS & SUPPLIES	2	2	+ 0	+ 0 %	3 58 %	MMMMMMMMMMMMMMMMMMMMMMMMMMMM
OTHER EXPENSES	0	0	+ 0	+ 0 %	0 0 %	
CAPITAL OUTLAY	1	1	+ 0	+ 0 %	3 58 %	CCCCCCCCCCCCCCCCCCCCCCCCCCCCCC
TOTAL DIRECT COSTS	118	119	- 1	- 1 %	3 58 %	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT
SCHOOL INDIRECT COSTS	1	1	+ 0	+ 0 %	3 58 %	SSSSSSSSSSSSSSSSSSSSSSSSSSSSSS
TOTAL SCHOOL COSTS	118	120	- 2	- 2 %	3 58 %	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT
DISTRICT INDIRECT COSTS	34	25	+ 9	+ 26 %	2 75 %	DDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDD
TOTAL PROGRAM COSTS	152	146	+ 6	+ 4 %	3 58 %	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT
GENERAL AND SPECIAL REVENUE FUNDS						
SALARIES	670	646	+ 24	+ 4 %	2 75 %	SSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSS
EMPLOYEE BENEFITS	118	111	+ 7	+ 6 %	2 75 %	EEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEE
PURCHASED SERVICES	0	0	+ 0	+ 0 %	0 0 %	
MATERIALS & SUPPLIES	15	18	- 3	- 20 %	5 25 %	MMMMMMMMMMMM
OTHER EXPENSES	0	0	+ 0	+ 0 %	0 0 %	
CAPITAL OUTLAY	2	2	+ 0	+ 0 %	3 58 %	CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC
TOTAL DIRECT COSTS	804	778	+ 26	+ 3 %	3 58 %	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT
SCHOOL INDIRECT COSTS	223	217	+ 6	+ 3 %	4 42 %	SSSSSSSSSSSSSSSSSSSSSSSS
TOTAL SCHOOL COSTS	1,027	996	+ 31	+ 3 %	2 75 %	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT
DISTRICT INDIRECT COSTS	115	103	+ 12	+ 10 %	1 91 %	DDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDD
TOTAL PROGRAM COSTS	1,142	1,099	+ 43	+ 4 %	2 75 %	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT
GENERAL AND SPECIAL REVENUE FUNDS SALARIES PER STAFF UNIT	14,079	14,057	+ 22	+ 0 %	3 58 %	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTT
FTE PER STAFF UNIT	21.03	21.75	.72	+ 3 %	6 08 %	FFFF

1977-78 PROGRAM COST PROFILE REPORT SERIES

COSTS AS PERCENTAGES OF TOTAL COSTS FOR ANY FEFP PROGRAM

This profile report permits the comparison of one district's or school's program costs as percentages of total costs with those of any group of districts or schools in Florida. The comparison is made for any FEFP program by cost category for the general fund, the special revenue funds, and the combination of these funds.

The base district's or school's program cost percentages for each cost category are listed first. The comparison group average program cost percentages for each corresponding cost category are listed next, followed by the differences obtained upon subtracting the comparison group's averages from the base district's or school's program cost percentages.

The base district's or school's rank in the comparison group for each cost category is printed next, followed by the base district's or school's percentile in the comparison group. The percentile is graphed immediately to the right.

On additional pages, the names and numbers of the districts or schools comprising the comparison group are listed.

It is possible with this profile to compare one group of districts or schools with another group. In this case, one of the groups is aggregated to become the base district or school. If this option would be of use, please inquire about the procedures to request it.

Questions which can be answered with this report for any FEFP program, for any fund type, and for any cost category:

What percentage of the total program costs was expended by the base district or school?

What percentage of the total program costs was expended by the comparison group of districts or schools expressed as a weighted average?

How much more (or less), stated as a percentage of total program costs, did the base district or school spend than the comparison group average?

How did the base district's or school's program cost percentage rank in the comparison group?

What percentile in the comparison group was the base district's or school's program cost percentage? (Answer is given both quantitatively and graphically.)

The available report is:

Profile of Costs as Percentages of Total Costs for Any FEFP Program (illustration on page 29)

NOTE: The computer programs which produce these reports are available for installation on many school district computers.

FILE NO. 00.000

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 PROGRAM COST PROFILE REPORT SERIES

PROFILE OF COSTS AS PERCENTAGES OF TOTAL COSTS FOR THE FEFP PROGRAM CALLED K - 3 BASIC

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

THE COMPARISON GROUP IS COMPOSED OF 5 DISTRICTS/SCHOOLS AND IS CALLED EXEMPLARY ELEMENTARY SCHOOLS

COST CATEGORIES	PERCENTAGES FOR DIST./SCHOOL	AVERAGE OF COMPARISON GROUP	DIFFERENCE	RANK AND PERCENTILE FOR THIS DISTRICT/SCHOOL IN COMP. GROUP	0% 25% 50% 75% 100%
GENERAL FUND					
SALARIES	58.28 %	57.74 %	+ .54 %	2 75 %	SSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSS
EMPLOYEE BENEFITS	9.67 %	9.56 %	+ .11 %	2 75 %	EEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEE
PURCHASED SERVICES	.00 %	.02 %	- .02 %	3 58 %	PPPPPPPPPPPPPPPPPPPPPPPPPPPPP
MATERIALS & SUPPLIES	1.26 %	1.64 %	- .38 %	5 25 %	MMMMMMMMMMM
OTHER EXPENSES	.02 %	.01 %	+ .01 %	2 75 %	OOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOO
CAPITAL OUTLAY	.10 %	.11 %	- .01 %	3 58 %	CCCCCCCCCCCCCCCCCCCCCCCCCCCCC
TOTAL DIRECT COSTS	69.33 %	69.10 %	+ .23 %	3 58 %	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT
SCHOOL INDIRECT COSTS	22.49 %	22.73 %	- .24 %	4 42 %	SSSSSSSSSSSSSSSSSSSSS
TOTAL SCHOOL COSTS	91.82 %	91.83 %	- .01 %	4 42 %	TTTTTTTTTTTTTTTTTTTTTTTTT
DISTRICT INDIRECT COSTS	8.18 %	8.17 %	+ .01 %	3 58 %	DDDDDDDDDDDDDDDDDDDDDDDDDDDDD
TOTAL PROGRAM COSTS	100.00 %	100.00 %	+ .00 %	0 0 %	
SPECIAL REVENUE FUNDS					
SALARIES	60.86 %	65.92 %	- 5.06 %	4 42 %	SSSSSSSSSSSSSSSSSSSSS
EMPLOYEE BENEFITS	14.52 %	13.80 %	+ .72 %	2 75 %	EEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEEE
PURCHASED SERVICES	.00 %	.00 %	+ .00 %	0 0 %	
MATERIALS & SUPPLIES	1.63 %	1.58 %	+ .05 %	2 75 %	MMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMM
OTHER EXPENSES	.00 %	.10 %	- .10 %	2 75 %	OOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOO
CAPITAL OUTLAY	.39 %	.69 %	- .30 %	4 42 %	CCCCCCCCCCCCCCCCCCCCC
TOTAL DIRECT COSTS	77.40 %	82.09 %	- 4.69 %	4 42 %	TTTTTTTTTTTTTTTTTTTTT
SCHOOL INDIRECT COSTS	.33 %	.42 %	- .09 %	4 42 %	SSSSSSSSSSSSSSSSSSSSS
TOTAL SCHOOL COSTS	77.72 %	82.51 %	- 4.79 %	4 42 %	TTTTTTTTTTTTTTTTTTTTT
DISTRICT INDIRECT COSTS	22.28 %	17.49 %	+ 4.79 %	3 58 %	DDDDDDDDDDDDDDDDDDDDDDDDDDDDD
TOTAL PROGRAM COSTS	100.00 %	100.00 %	+ .00 %	0 0 %	
GENERAL AND SPECIAL REVENUE FUNDS					
SALARIES	58.62 %	58.83 %	- .21 %	4 42 %	SSSSSSSSSSSSSSSSSSSSS
EMPLOYEE BENEFITS	10.32 %	10.12 %	+ .20 %	3 58 %	EEEEEEEEEEEEEEEEEEEEEEEEEEEEEE
PURCHASED SERVICES	.00 %	.02 %	- .02 %	3 58 %	PPPPPPPPPPPPPPPPPPPPPPPPPPPPP
MATERIALS & SUPPLIES	1.31 %	1.63 %	- .32 %	5 25 %	MMMMMMMMMMM
OTHER EXPENSES	.02 %	.03 %	- .01 %	3 58 %	OOOOOOOOOOOOOOOOOOOOOOOOOOOOOO
CAPITAL OUTLAY	.14 %	.19 %	- .05 %	4 42 %	CCCCCCCCCCCCCCCCCCCCC
TOTAL DIRECT COSTS	70.40 %	70.82 %	- .42 %	4 42 %	TTTTTTTTTTTTTTTTTTTTT
SCHOOL INDIRECT COSTS	19.54 %	19.78 %	- .24 %	4 42 %	SSSSSSSSSSSSSSSSSSSSS
TOTAL SCHOOL COSTS	89.94 %	90.59 %	- .65 %	6 08 %	TTTT
DISTRICT INDIRECT COSTS	10.06 %	9.41 %	+ .65 %	1 91 %	DDDDDDDDDDDDDDDDDDDD

1977-78 INDIRECT COST PROFILE REPORT SERIES

INDIRECT COSTS PER UNWEIGHTED FTE

This profile report permits the comparison of one district's or school's indirect cost expenditures per unweighted FTE with those of any group of districts or schools in Florida.

Those indirect cost expenditures which should be more closely related to the number of FTE students than to the number of staff units are (1) pupil personnel, (2) instructional media, (3) board of education, (4) food services, and (5) pupil transportation.

The base district's or school's indirect cost expenditures per FTE are listed first. The comparison group averages for the corresponding indirect cost expenditures per FTE are listed next, followed by the differences obtained upon subtracting the comparison group's averages from the base district's or school's indirect cost expenditures per FTE. These differences as percentages of the base school's indirect cost expenditures per FTE are displayed in the fourth column.

The base district's or school's rank in the comparison group for indirect cost expenditure is printed next, followed by the base district's or school's percentile in the comparison group. The percentile is graphed immediately to the right. On additional pages the names and numbers of the districts or schools comprising the comparison group are listed.

It is possible with this profile to compare one group of districts or schools with another group. In this case, one of the groups is aggregated to become the base district or school. If this option would be of use, please inquire about the procedures to request it.

Questions which can be answered with this report for any fund type and for any indirect cost classification:

What amount per unweighted FTE was expended by the base district or school?

What amount per unweighted FTE was expended by the comparison group of districts or schools expressed as a weighted average?

How much more (or less) did the base district or school spend per unweighted FTE than the comparison group average?

How much more (or less), stated as a percentage of indirect costs per unweighted FTE, did the base district or school spend than the comparison group average?

How did the base district's or school's indirect cost expenditure per unweighted FTE rank in the comparison group?

What percentile in the comparison group was the base district's or school's indirect cost expenditure per unweighted FTE? (Answer is given both quantitatively and graphically.)

The available report is:

Profile of Indirect Costs Per Unweighted FTE (illustration on page 31)

NOTE: The computer programs which produce these reports are available for installation on many school district computers.

FILE NO. 30.000

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 INDIRECT COST PROFILE REPORT SERIES

PROFILE OF INDIRECT COSTS PER UNWEIGHTED FTE

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

THE COMPARISON GROUP IS COMPOSED OF 5 DISTRICTS/SCHOOLS AND IS CALLED EXEMPLARY ELEMENTARY SCHOOLS

INDIRECT COSTS	COST PER FTE FOR DIST./SCHOOL	AVERAGE OF COMPARISON GROUP	DIFFERENCE	PERCENTAGE DIFFERENCE	RANK AND PERCENTILE FOR THIS DISTRICT/SCHOOL IN COMP. GROUP	0% 25% 50% 75% 100%
GENERAL FUND						
PUPIL PERSONNEL	11	7	+ 4	+ 36 %	2 75 %	PPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPP
INSTRUCTIONAL MEDIA	21	22	- 1	- 5 %	4 42 %	IIIIIIIIIIIIIIIIIIII
INS. & CURR. DEVELOPMENT	6	3	+ 3	+ 50 %	1 91 %	IIIIIIIIIIIIIIIIII

1977-78 INDIRECT COST PROFILE REPORT SERIES

INDIRECT COSTS PER STAFF UNIT

This profile report permits the comparison of one district's or school's indirect cost expenditures per staff unit with those of any group of districts or schools in Florida. A staff unit is a full-time equivalent classroom teacher.

Those indirect cost expenditures which should be more closely related to the number of staff units than to the number of FTE students are (1) instruction and curriculum development, (2) instructional staff training, (3) general administration, (4) school administration, (5) fiscal services, and (6) central services.

The base district's or school's indirect cost expenditures per staff unit are listed first. The comparison group averages for the corresponding indirect cost expenditures per staff unit are listed next followed by the differences obtained upon subtracting the comparison group's average from the base district's or school's indirect cost expenditures per staff unit. These differences as percentages of the base school's indirect cost expenditures per staff unit are displayed in the fourth column.

The base district's or school's rank in the comparison group for each indirect cost expenditure is printed next, followed by the base district's or school's percentile in the comparison group. The percentile is graphed immediately to the right.

On additional pages the names and numbers of the districts or schools comprising the comparison group are listed.

It is possible with this profile to compare one group of districts or schools with another group. In this case, one of the groups is aggregated to become the base district or school. If this option would be of use, please inquire about the procedures to request it.

Questions which can be answered with this report for any fund type and for any indirect cost classification:

What amount per staff unit was expended by the base district or school?

What amount per staff unit was expended by the comparison group of districts or schools expressed as a weighted average?

How much more (or less), did the base district or school spend per staff unit than the comparison average?

How much more (or less), stated as a percentage of indirect costs per staff unit, did the base district or school spend than the comparison group average?

How did the base district's or school's indirect cost expenditure per staff unit rank in the comparison group?

What percentile in the comparison group was the base district's or school's indirect cost expenditure per staff unit? (Answer is given both quantitatively and graphically.)

The available report is:

Profile of Indirect Costs Per Staff Unit (illustration on page 33)

NOTE: The computer programs which produce these reports are available for installation on many school district computers.

FILE NO. 00.000

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 INDIRECT COST PROFILE REPORT SERIES

PROFILE OF INDIRECT COSTS PER STAFF UNIT

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

THE COMPARISON GROUP IS COMPOSED OF 5 DISTRICTS/SCHOOLS AND IS CALLED EXEMPLARY ELEMENTARY SCHOOLS

INDIRECT COSTS	AMOUNT PER STAFF UNIT FOR DIST./SCHOOL	AVERAGE OF COMPARISON GROUP	DIFFERENCE	PERCENTAGE DIFFERENCE	RANK	PERCENTILE	RANK AND PERCENTILE FOR THIS DISTRICT/SCHOOL IN COMP. GROUP (0% 25% 50% 75% 100%)
GENERAL FUND							
PUPIL PERSONNEL	231	152	+ 79	+ 34 %	2	75 %	PPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPP
INSTRUCTIONAL MEDIA	442	479	- 37	- 8 %	4	42 %	IIIIIIIIIIIIIIIIIIIIIIII
INS. & CURR. DEVELOPMENT	126	65	+ 61	+ 48 %	1	91 %	IIIIIIIIIIIIIIIIIIII

1977-78 INDIRECT COST PROFILE REPORT SERIES

INDIRECT COSTS AS PERCENTAGES OF TOTAL COSTS

This profile report permits the comparison of one district's or school's indirect cost expenditures as percentages of the total with those of any group of districts or schools in Florida.

The base district's or school's indirect cost expenditure percentages are listed first. The comparison group averages for the corresponding indirect cost expenditure percentages are listed next, followed by the differences obtained upon subtracting the comparison group's averages from the base district's or school's indirect cost expenditure percentages.

The base district's or school's rank in the comparison group for each indirect cost expenditure is printed next, followed by the base district's or school's percentile in the comparison group. The percentile is graphed immediately to the right.

On additional pages, the names and numbers of the districts or schools comprising the comparison groups are listed.

It is possible with this profile to compare one group of districts or schools with another group. In this case, one of the groups is aggregated to become the base district or school. If this option would be of use, please inquire about the procedures to request it.

Questions which can be answered with this report for any fund type and for any indirect cost classification:

What percent of the total indirect cost expenditure was expended by the base district or school?

What percent of the total indirect cost expenditure was expended by the comparison group of districts or schools expressed as a weighted average?

How much more (or less), stated as a percentage of total indirect cost expenditure, did the base district or school spend than the comparison average?

How did the base district's or school's indirect cost expenditure percentage rank in the comparison group?

What percentile in the comparison group was the base district's or school's indirect cost expenditure percentage? (Answer is given both quantitatively and graphically.)

The available report is:

Profile of Indirect Costs as Percentages of Total Costs
(illustration on page 35)

NOTE: The computer programs which produce these reports are available for installation on many school district computers.

FILE NO. 00.000

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

1977-78 INDIRECT COST PROFILE REPORT SERIES

PROFILE OF INDIRECT COSTS AS PERCENTAGES OF TOTAL COSTS

SAMPLE SCHOOL-----NOT TO BE CONSIDERED A MODEL SCHOOL

THE COMPARISON GROUP IS COMPOSED OF 5 DISTRICTS/SCHOOLS AND IS CALLED EXEMPLARY ELEMENTARY SCHOOLS

INDIRECT COSTS	PERCENTAGES FOR DIST./SCHOOL	AVERAGE OF COMPARISON GROUP	DIFFERENCE	RANK AND PERCENTILE FOR THIS DISTRICT/SCHOOL IN COMP. GROUP	0% 25% 50% 75% 100%
GENERAL FUND					
PUPIL PERSONNEL	4.42 %	2.58 %	+ 1.84 %	2 75 %	PPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPP
INSTRUCTIONAL MEDIA	8.38 %	7.86 %	+ .52 %	3 58 %	IIII

1977-78 SCHOOL DISTRICT EXPENDITURE PROFILE REPORT SERIES

SCHOOL DISTRICT EXPENDITURES PER UNWEIGHTED FTE BY FUNCTION FOR ANY OBJECT

This profile report permits the comparison of one school district's expenditures per unweighted FTE with those of any group of school districts in Florida. The comparison is made for all functions of expenditure but for only one object of expenditure per report.

The base school district's expenditures per FTE for each function are listed first. The comparison group average expenditures per FTE for each corresponding function are listed next, followed by the differences obtained upon subtracting the comparison group's averages from the base school district's expenditures per FTE. These differences as percentages of the base school district's expenditures per FTE are displayed in the fourth column.

The base school district's rank in the comparison group for each function is printed next, followed by the base school district's percentile in the comparison group. The percentile is graphed immediately to the right.

On additional pages are listed the data used for the school districts in the comparison group by function by district by type of data.

Questions which can be answered with this report for any fund type and for any function of expenditure:

What amount per unweighted FTE was expended by the base school district?

What amount per unweighted FTE was expended by the comparison group of school districts expressed as a weighted average?

How much more (or less) did the base school district spend per unweighted FTE than the comparison group average?

How much more (or less), stated as a percentage of expenditures per unweighted FTE, did the base school district spend than the comparison group average?

How did the base school district's expenditure per unweighted FTE rank in the comparison group?

What percentile in the comparison group was the base school districts expenditures per unweighted FTE? (Answer is given both quantitatively and graphically.)

The available reports are as follows:

Profile of School District Expenditures Per Unweighted FTE by Function for Any Object, General Fund Expenditures (illustration on page 37)

Profile of School District Expenditures Per Unweighted FTE by Function for Any Object, Special Revenue Funds Expenditures (not shown)

Profile of School District Expenditures Per Unweighted FTE by Function for Any Object, General and Special Revenue Funds Expenditures (not shown)

NOTE: The computer programs which produce these reports are available for installation on many school district computers.

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

FILE NO. 05.229

GENERAL FUND

1977-78 SCHOOL DISTRICT EXPENDITURE PROFILE REPORT SERIES

PROFILE OF SCHOOL DISTRICT EXPENDITURES PER UNWEIGHTED F.T.E. BY FUNCTION FOR OBJECT OF SALARIES

SAMPLE DISTRICT-----NOT TO BE CONSIDERED A MODEL DISTRICT

THIS COMPARISON GROUP IS COMPOSED OF 10 DISTRICTS AND IS CALLED DEPT. OF EDUCATION PROFILES GROUP ONE

-----FUNCTIONS------	AMT PER FTE THIS DIST	AVERAGE FOR GROUP	DIFFERENCE	PCT DIFF	RANK	AND PERCENTILE FOR THIS DISTRICT IN THIS GROUP 0% 25% 50% 75% 100%
INSTRUCTION	563	603	-40	-7	7	40% INSINSINSINSINSINSIN
PUPIL PERSONNEL	31	41	-10	-32	10	13% PPLPPL
INSTRUCTIONAL MEDIA	20	26	-6	-30	11	4% IM
INS & CURR DVLPMNT	11	18	-7	-63	10	13% ICDICD
INS STAFF TRAINING	1	3	-2	-200	11	4% IS
TOTAL INSTR SUPPORT	62	88	-26	-41	11	4% TI
BOARD OF EDUCATION	1	1	0	0	3	54% BRDBRDBRDBRDBRDBRDBRDBRDBRD
GENERAL ADMNSTRN	7	7	0	0	3	63% GADGADGADGADGADGADGADGADGADG
SCHOOL ADMNSTRN	78	80	-2	-2	6	49% SADSADSADSADSADSADSADSAD
FACLTS ACQ & CONSTR	2	3	-1	-50	5	54% FACFACFACFACFACFACFACFACFAC
FISCAL SERVICES	5	6	-1	-20	8	18% FCSFCSFCS
FOOD SERVICES	0	0	0	0	0	0%
CENTRAL SERVICES	19	16	3	15	4	63% CTSCTSCTSCTSCTSCTSCTSCTSCTSCTSC
PUPIL TRANSPORTATION	25	17	8	32	3	72% PTRPTRPTRPTRPTRPTRPTRPTRPTRPTRPTR
OPERATION OF PLANT	43	49	-6	-13	8	27% OPPOPPOPPOPPO
MAINTENANCE OF PLANT	22	23	-1	-4	5	54% MNPMNPMNPMNPMNPMNPMNPMNPMNP
TOTAL GENRL SUPPORT	202	204	-2	0	4	68% TGSTGSTGSTGSTGSTGSTGSTGSTGSTGSTGST
COMMUNITY SERVICES	0	4	-4	0	7	22% CMSCMSCMSCM
TOTAL ALL FUNCTIONS	828	893	-70	-8	7	40% TAFTAFTAFTAFTAFTAFTA

1977-78 SCHOOL DISTRICT EXPENDITURE PROFILE REPORT SERIES

SCHOOL DISTRICT EXPENDITURES AS PERCENTAGES OF TOTAL BY FUNCTION FOR ANY OBJECT

This profile report permits the comparison of one school district's expenditures as percentages of total expenditures with those of any group of school districts in Florida. The comparison is made for all functions of expenditure but for only one object of expenditure per report.

The base school district's expenditure percentages for each function are listed first. The comparison group average expenditure percentages for each corresponding function are listed next, followed by the difference obtained upon subtracting the comparison group's averages from the base school district's percentages.

The base school district's rank in the comparison group for each function is printed next, followed by the base school district's percentile in the comparison group. The percentile is graphed immediately to the right.

On additional pages are listed the data used for the school districts in the comparison group by function by district by type of data.

Questions which can be answered with this report for one fund type and for any function of expenditure:

What percentage of the total amount expended for one fund type was expended by the base school district?

What percentage of the total amount expended for one fund type was expended by the comparison group of school districts expressed as a weighted average?

How much more (or less), stated as a percentage of total expenditures, did the base school district spend than the comparison group average?

The available reports are as follows:

Profile of School District Expenditures as Percentages of Total by Function for Any Object, General Fund Expenditures (illustration on page 39)

Profile of School District Expenditures as Percentages of Total by Function for Any Object, Special Revenue Funds Expenditures (not shown)

Profile of School District Expenditures as Percentages of Total by Function for Any Object, General and Special Revenue Funds Expenditures (not shown)

NOTE: The computer programs which produce these reports are available for installation on many school district computers.

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

FILE NO. 05.229

GENERAL FUND

1977-78 SCHOOL DISTRICT EXPENDITURE PROFILE REPORT SERIES

PROFILE OF SCHOOL DISTRICT EXPENDITURES AS PERCENTAGES OF TOTAL BY FUNCTION FOR OBJECT OF SALARIES

SAMPLE DISTRICT-----NOT TO BE CONSIDERED A MODEL DISTRICT

THIS COMPARISON GROUP IS COMPOSED OF 10 DISTRICTS AND IS CALLED DEPT. OF EDUCATION PROFILES GROUP ONE

-----FUNCTIONS-----	PERCENTAGE THIS DIST	AVERAGE FOR GROUP	DIFFERENCE	RANK AND PERCENTILE FOR THIS DISTRICT IN THIS GROUP 0% 25% 50% 75% 100%
INSTRUCTION	68.03	67.11	0.92	2 86% INSINSINSINSINSINSINSINSINSINSINSINSI
PUPIL PERSONNEL	3.76	4.55	-0.79	10 13% PPLPPL
INSTRUCTIONAL MEDIA	2.38	2.88	-0.50	11 4% IM
INS & CURR DVLPMNT	1.27	1.97	-0.70	9 22% ICDICDICDIC
INS STAFF TRAINING	0.12	0.38	-0.26	11 4% IS
TOTAL INSTR SUPPORT	7.54	9.79	-2.25	11 4% TI
BOARD OF EDUCATION	0.06	0.09	-0.03	7 36% BRDBRDBRDBRDBRDBRD
GENERAL ADMNSTRN	0.82	0.82	0.00	3 77% GADGADGADGADGADGADGADGADGADGADGADGA
SCHOOL ADMNSTRN	9.47	8.91	0.56	4 68% SADSADSADSADSADSADSADSADSADSADS
FACLTS ACQ & CONSTR	0.23	0.31	-0.08	5 59% FACFACFACFACFACFACFACFACFACFA
FISCAL SERVICES	0.63	0.72	-0.09	8 31% FCSFCSFCSFCSFCS
FOOD SERVICES	0.00	0.00	0.00	0 0%
CENTRAL SERVICES	2.26	1.83	0.43	1 95% CTSCTSCTSCTSCTSCTSCTSCTSCTSCTSCTSCTSCTSCTSCTSCT
PUPIL TRANSPORTATION	3.02	1.93	1.09	3 77% PTRPTRPTRPTRPTRPTRPTRPTRPTRPTRPTRPTRPT
OPERATION OF PLANT	5.20	5.50	-0.30	7 40% OPPOPPOPPOPPOPPOPPOP
MAINTENANCE OF PLANT	2.67	2.53	0.14	6 49% MNPMNPMNPMNPMNPMNPMNP
TOTAL GENRL SUPPORT	24.42	22.67	1.75	3 77% TGSTGSTGSTGSTGSTGSTGSTGSTGSTGSTGSTG
COMMUNITY SERVICES	0.00	0.41	-0.41	8 18% CMSCMSCMS
TOTAL ALL FUNCTIONS	100.00	100.00	0.00	0 0%

1977-78 SCHOOL DISTRICT EXPENDITURE PROFILE REPORT SERIES

SCHOOL DISTRICT EXPENDITURES PER UNWEIGHTED FTE BY OBJECT FOR ANY FUNCTION

This profile report permits the comparison of one school district's expenditures per unweighted FTE with those of any group of school districts in Florida. The comparison is made for all objects of expenditure but for only one function of expenditure per report.

The base school district's expenditures per FTE for each object are listed first. The comparison group average expenditures per FTE for each corresponding object are listed next, followed by the differences obtained upon subtracting the comparison group's averages from the base school district's expenditures per FTE. These differences as percentages of the base school district's expenditures per FTE are displayed in the fourth column.

The base school district's rank in the comparison group for each object is printed next, followed by the base school district's percentile in the comparison group. The percentile is graphed immediately to the right.

On additional pages are listed the data used for each school district in the comparison group by object by district by type of data.

Questions which can be answered with this report for any fund type and for any object of expenditure:

What amount per unweighted FTE was expended by the base school district?

What amount per unweighted FTE was expended by the comparison group of school districts expressed as a weighted average?

How much more (or less) did the base school district spend per unweighted FTE than the comparison group average?

How much more (or less), stated as a percentage of expenditures per unweighted FTE, did the base school district spend than the comparison group average?

How did the base school district's expenditure per unweighted FTE rank in the comparison group?

What percentile in the comparison group was the base school district's expenditures per unweighted FTE? (Answer is given both quantitatively and graphically.)

The available reports are as follows:

Profile of School District Expenditures Per Unweighted FTE by Object for Any Function, General Fund Expenditures (illustration on page 41)

Profile of School District Expenditures Per Unweighted FTE by Object for Any Function, Special Revenue Funds Expenditures (not shown)

Profile of School District Expenditures Per Unweighted FTE by Object for Any Function, General and Special Revenue Funds Expenditures (not shown)

NOTE: The computer programs which produce these reports are available for installation on many school district computers.

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

FILE NO. 05.230

GENERAL FUND

1977-78 SCHOOL DISTRICT EXPENDITURE PROFILE REPORT SERIES

PROFILE OF SCHOOL DISTRICT EXPENDITURES PER UNWEIGHTED F.T.E. BY OBJECT FOR FUNCTION OF INSTRUCTION

SAMPLE DISTRICT-----NOT TO BE CONSIDERED A MODEL DISTRICT

THIS COMPARISON GROUP IS COMPOSED OF 10 DISTRICTS AND IS CALLED DEPT. OF EDUCATION PROFILES GROUP ONE

-----OBJECTS--------	AMT PER FTE THIS DIST	AVERAGE FOR GROUP	DIFFERENCE	PCT DIFF	RANK AND PERCENTILE FOR THIS DISTRICT IN THIS GROUP 0% 25% 50% 75% 100%
SALARIES	563	603	-40	-7	7 40% SALSALSALSALSALSALSA
EMPLOYEE BENEFITS	92	93	-1	-1	5 59% BENBENBENBENBENBENBENBENBENBE
PURCHASED SERVICES	2	4	-2	-100	9 13% PURPUR
MATERIALS & SUPPLIES	23	23	0	0	3 72% MATMATMATMATMATMATMATMATMATMATMAT
CAPITAL OUTLAY	3	5	-2	-66	8 18% CAPCAPCAP
OTHER EXPENSES	1	5	-4	-400	6 49% OEXOEXOEXOEXOEXOEXOEXOEX
REPLACEMNT OF EQPMNT	2	1	1	50	2 72% RPLRPLRPLRPLRPLRPLRPLRPLRPLRPLRPL
TOTAL ALL OBJECTS	685	734	-49	-7	6 45% TAOTAOTAOTAOTAOTAOTAOT

1977-78 SCHOOL DISTRICT EXPENDITURE PROFILE REPORT SERIES

SCHOOL DISTRICT EXPENDITURES AS PERCENTAGES OF TOTAL BY OBJECT FOR ANY FUNCTION

This profile report permits the comparison of one school district's expenditures as percentages of total expenditures with those of any group of school districts in Florida. The comparison is made for all objects of expenditure but for only one function of expenditure per report.

The base school district's expenditure percentages for each object are listed first. The comparison group average expenditure percentages for each corresponding object are listed next, followed by the difference obtained upon subtracting the comparison group's averages from the base school district's percentages.

The base school district's rank for each object is printed next, followed by the base school district's percentile in the comparison group. The percentile is graphed immediately to the right.

On additional pages are listed the data used for the school districts in the comparison group by object by district by type of data.

Questions which can be answered with this report for any fund type and for any object of expenditure:

What percentage of the total amount expended for one fund type was expended by the base school district?

What percentage of the total amount expended for one fund type was expended by the comparison group of school districts expressed as a weighted average?

How much more (or less), stated as a percentage of total expenditures, did the base school district spend than the comparison group average?

How did the base school district's percentage expenditure rank in the comparison group?

What percentile in the comparison group was the base school district's percentage expenditure? (Answer is given both quantitatively and graphically.)

The available reports are as follows:

Profile of School District Expenditures as Percentages of Total by Object for Any Function, General Fund Expenditures (illustration on page 43)

Profile of School District Expenditures as Percentages of Total by Object for Any Function, Special Revenue Funds Expenditures (not shown)

Profile of School District Expenditures as Percentages of Total by Object for Any Function, General and Special Revenue Funds Expenditures (not shown)

NOTE: The computer programs which produce these reports are available for installation on many school district computers.

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF PUBLIC SCHOOLS
MANAGEMENT INFORMATION SERVICES SECTION

FILE NO. 05.230

GENERAL FUND

1977-78 SCHOOL DISTRICT EXPENDITURE PROFILE REPORT SERIES

PROFILE OF SCHOOL DISTRICT EXPENDITURES AS PERCENTAGES OF TOTAL BY OBJECT FOR FUNCTION OF INSTRUCTION

SAMPLE DISTRICT-----NOT TO BE CONSIDERED A MODEL DISTRICT

THIS COMPARISON GROUP IS COMPOSED OF 10 DISTRICTS AND IS CALLED DEPT. OF EDUCATION PROFILES GROUP ONE

------OBJECTS-------	PERCENTAGE THIS DIST	AVERAGE FOR GROUP	DIFFERENCE	RANK	AND PERCENTILE FOR THIS DISTRICT IN THIS GROUP 0% 25% 50% 75% 100%
SALARIES	82.19	82.09	0.10	4	68% SALSALSALSALSALSALSALSALSALSALSALS
EMPLOYEE BENEFITS	13.45	12.65	0.80	4	68% BENBENBENBENBENBENBENBENBENBENBENB
PURCHASED SERVICES	0.30	0.55	-0.25	10	13% PURPUR
MATERIALS & SUPPLIES	3.33	3.18	0.15	3	77% MATMATMATMATMATMATMATMATMATMATMATMA
CAPITAL OUTLAY	0.39	0.70	-0.31	10	13% CAPCAP
OTHER EXPENSES	0.09	0.62	-0.53	6	49% OEXOEXOEXOEXOEXOEXOEXOEX
REPLACEMNT OF EQPMNT	0.22	0.17	0.05	4	63% RPLRPLRPLRPLRPLRPLRPLRPLRPLRPLR
TOTAL ALL OBJECTS	100.00	100.00	0.00	0	0%

APPENDICES

Appendix A

DEFINITIONS OF FINANCIAL TERMS USED IN THIS REPORT

Adjustment
See "Prior Year Adjustment" and "Prorated Adjustment".

Approximate Average Salary
See "Salaries per Staff Unit".

Board of Education
all expenditures for activities of the school board as defined in Chapter 230, F.S. (account 7100)

Capital Outlay
amounts expended for the acquisition of fixed assets or additions to fixed assets; for example, land and land improvements; buildings, fixed equipment, and remodeling; furniture, fixtures, and equipment; motor vehicles; library books; and audiovisual materials (account 600) (Note: Direct cost capital outlay for FEFP programs is only for equipment, audiovisual materials, and reference books, including replacements of these items.)

Central Services
all expenditures for activities concerned with supporting other activities; for example, planning, research, development, evaluation, information, staff, statistical, data processing, and other internal services (account 7700)

Community Services
all expenditures for activities not directly related to providing education for pupils in the school district; for example, community recreation programs, civic activities, public libraries, and community welfare activities (account 9100)

Cost Category
one of eleven categories used for classifying program expenditures; namely, salaries, employee benefits, purchased services, materials and supplies, other expenses, capital outlay, total direct costs, school indirect costs, total school costs, district indirect costs, and total program costs (Note: Each of these eleven cost categories is also defined in this appendix.)

Direct Costs
amounts expended which can be readily or obviously identified with programs or specific activities within a school and which are classified as salaries, employees benefits, purchased services, materials and supplies, other expenses, or capital outlay (see school level costs)

District Indirect Costs
amounts expended which cannot be readily or obviously identified with a school or which are difficult or costly to attempt to identify directly with a school

District Indirect Costs (Contd.)

District indirect costs include the following:

1. *Board expense*
2. *Salaries and fringe benefits of superintendent and staff*
3. *Salaries and fringe benefits of other district staff including subject matter and grade level coordinators, consultants, or supervisors as well as the district level supervisors or directors of transportation, food service, maintenance and operations*
4. *Salaries and fringe benefits of other district support personnel (i.e., custodial, secretarial, clerical, etc.)*
5. *Travel of district level personnel*
6. *Supplies and materials used in district offices*
7. *Bonds and general liability insurance*
8. *Maintenance for district offices*
9. *Utilities for district office*
10. *Equipment for district level services*
11. *All other costs of a district level nature*

(Section 6A-1.14(3)(b), SBE Rules)

Employee Benefits

amounts not included in salaries but expended by the school district in behalf of employees; for examples, retirement, social security (employer's contributions), and group insurance (account 200)

Facilities Acquisition and Construction

all expenditures for activities concerned with the acquisition of land and buildings, including site improvement; the construction of buildings and additions, including remodeling; and the installation of built-in equipment (account 7400)

FEFP Adjusted Revenue

FEFP revenue adjusted for the prorated and prior year adjustments (See FEFP Revenue.) (Note: FEFP adjusted revenue includes required local effort revenue.)

FEFP Dollars Per Unweighted FTE

FEFP adjusted revenue divided by unweighted FTE

FEFP Programs

the programs specified in Section 236.081(1)(a), F.S. belonging to the Florida Education Finance Program. They are, along with their respective funding cost factors:

Special Exceptional Student Programs	Cost Factor
1. Educable mentally retarded	2.30
2. Trainable mentally retarded	3.00
3. Physically handicapped	3.50
4. Physical and occupational therapy, part-time	6.00

FEFP Programs (Continued)

Special Exceptional Student Programs (Contd.)	Cost Factor
5. Speech & hearing therapy, part-time	10.00
6. Deaf	4.00
7. Visually handicapped, part-time	10.00
8. Visually handicapped	3.50
9. Emotionally disturbed, part-time	7.50
10. Emotionally disturbed	3.70
11. Socially maladjusted	2.30
12. Specific learning disability, part-time	7.50
13. Specific learning disability	2.30
14. Gifted, part-time	3.00
15. Hospital and Homebound, part-time	15.00
27. Profoundly handicapped	4.95
Special Vocational-Technical Programs	
16. Vocational Education I	4.26
17. Vocational Education II	2.64
18. Vocational Education III	2.18
19. Vocational Education IV	1.69
20. Vocational Education V	1.40
21. Vocational Education VI	1.17
Special Adult General Education Programs	
22. Adult Basic Education and Adult High School	1.28
23. Adult Community Service (not funded as an FEFP Program)	NONE
Basic Programs	
24. Kindergarten and grades 1, 2, and 3	1.234
25. Grades 4, 5, 6, 7, 8, and 9	1.00
26. Grades 10, 11, and 12	1.10

FEFP Revenue
an amount derived from weighted FTE minus ineligible weighted FTE multiplied by the base student allocation of $827.00 multiplied by the district cost differential plus minimum guarantee (Note: FEFP revenue includes required local effort revenue.)

Fiscal Services
all expenditures for activities concerned with the fiscal operations of the school district (account 7500)

Florida Education Finance Program (FEFP)
the program for financing public schools in Florida - for more details refer to the MIS statistical report, 1977-78 Florida Education Finance Program (Series 78-02, August, 1977)

Food Services
all expenditures for activities concerned with obtaining and

Food Services (Contd.)
providing food to pupils and staff in the school district (account 7600) (Note: Food service expenditures belong to the special revenue funds.)

FTE Revenue
an amount derived from weighted FTE minus ineligible weighted FTE multiplied by the base student allocation of $827.00 multiplied by the district cost differential (Note: FTE Revenue includes required local effort revenue.)

Full-Time Equivalent Student
a very abridged but brief definition would be a student in grades K through 3 for 20 hours of programs per week, in grades 4 through 12 for 25 hours of programs per week, or in adult programs for 900 hours per year--for unabridged definition refer to the MIS statistical report, 1977-78 Florida Education Finance Program (Series 78-02, August, 1977)

Function
the broad areas of programs and activities into which expenditures are classified indicative of the action taken by a person or the purpose for which a thing exists or is used (Note: The functions of expenditure are instruction (account 5000), all of the instructional and general support classifications listed below under Indirect Costs, and Community Services (account 9100).)

General Administration
all expenditures for activities performed by the superintendent and his staff of deputy, associate, and assistant superintendents, along with clerical staff, in the general direction and management of the affairs of the school district, unless these activities can be placed properly into another of the service areas (account 7200)

General Fund
the set of accounts used for all ordinary operations of a school district, generally including all transactions which do not have to be accounted for in another fund (Note: The General Fund is composed primarily of state and local monies plus federal Impact Aid.)

Groups of FEFP Programs
See "FEFP Programs".

Indirect Costs
amounts expended as district or school costs which are classified as instructional support costs or general support costs and which cannot be classified as direct costs (See direct costs, district indirect costs, and school indirect costs.) (Note: Instructional support costs are incurred for Pupil Personnel Services (account 6100), Instructional Media Services (account 6200), Instruction and Curriculum Development Services (account 6300), and Instructional Staff Training Services (account 6400). General support costs are incurred for Board of Education (account 7100), General Administration (account 7200), School Administration (account 7300), Facilities Acquisition and Construction (account 7400), Fiscal Services (account 7500), Food Services (account 7600), Central Services (account 7700), Pupil Transportation Services (account 7800), Operation of Plant (account 7900), and Maintenance of Plant (account 8100).)

Ineligible Weighted Full-Time Equivalent Students
the number of weighted full-time equivalent students which are ineligible because of legislated constraints or caps

Instruction and Curriculum Development Services
all expenditures for activities designed to aid teachers in developing curriculum, in preparing and utilizing special curriculum materials, and in understanding and appreciating the various techniques which stimulate and motivate pupils (account 6300)

Instructional Media Services
all expenditures for activities concerned with the use of teaching and learning resources (account 6200)

Instructional Staff Training Services
all expenditures for activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff such as workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves (account 6400) (Note: These expenditures are not all that are allowed for the support of inservice training activities. See section 6A-1.142, SBE Rules, on Expenditure of Inservice Training Funds.)

Maintenance of Plant
all expenditures for activities concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency through repairs (account 8100)

Materials and Supplies
amounts expended for material items of an expendable nature that are consumed, worn out, or deteriorated in use as well as for material items that lose their identity through fabrication or incorporation into different or more complex units or substances; for example, supplies, textbooks, periodicals, gas, oil, grease, repair parts, tires, tubes, food, and commodities (account 500) (Note: Direct cost materials and supplies for FEFP programs would primarily be supplies and textbooks.)

Minimum Guarantee
an amount prorated to all schools and programs based on weighted FTE which guarantees that each district will receive a minimum level of funding per FTE student in 1977-78 equal to approximately 110% of the amount per FTE student received in 1976-77

Object
a classification of expenditures indicating the service or commodity obtained (Note: The objects of expenditures are salaries (account 100), employee benefits (account 200), purchased services (account 300), materials and supplies (account 500), capital outlay (account 600), other expenses (account 700), and replacement capital outlay (account 800).)

Operation of Plant
all expenditures for activities concerned with keeping the physical plant open and ready for use (account 7900)

Other Expenses
amounts expended for goods or services not otherwise classified as salaries, employee benefits, purchased services, materials and supplies, capital outlay, or replacement capital outlay; for example, redemption of principal, interest, dues and fees, judgments against school district, other personal services, unemployment compensation, and remittances (account 700) (Note: Direct cost other expenses for FEFP programs would primarily be other personal services and unemployment compensation.)

Prior Year Adjustment
an amount prorated to all schools and programs based on weighted FTE for updated or corrected information; namely, arithmetical errors, assessment roll changes, full-time equivalent membership errors, or allocation errors revealed in an audit report

Prorated Adjustment
an amount prorated to all schools and programs based on weighted FTE when the FEFP legislative appropriation is less than the funds earned by the eligible full-time equivalent students reported by school districts (Note: The "Prorated Adjustment" is itself being prorated to all schools and programs based on weighted FTE.)

Pupil Personnel Services
all expenditures for activities which are designed to assess and improve the well being of pupils and to supplement the teaching process such as attendance, social work, guidance, health, and psychological services (account 6100)

Pupil Transportation Services
all expenditures for activities having as their purpose the conveyance of pupils between home and school or on trips for curricular or cocurricular activities (account 7800)

Purchased Services
amounts expended for the personal services rendered by personnel not on the school district payroll and other services which may be purchased by the school district; for example, professional and technical services, insurance and bond premiums, travel, contracted repairs and maintenance, rentals, communications, and utilities (account 300) (Note: Direct cost purchased services for FEFP programs would primarily be travel and contracted repairs and maintenance.)

Replacement Capital Outlay
amounts expended for replacement of equipment and for library books for existing libraries (account 800)

Salaries

amounts expended to employees of the school district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions (account 100) (Note: Direct cost salaries for FEFP program are for employees who can be directly identified with both an FEFP program and a school; namely classroom teachers, substitute teachers, and classroom paraprofessionals.)

Salaries Per Staff Unit

the direct cost salaries of teachers, substitute teachers, and classroom paraprofessionals divided by the full-time equivalent teachers

School Administration

all expenditures for activities performed by a principal and his/her assistant principals along with clerical staff in the general direction and management of the affairs of a particular school (account 7300)

School Indirect Costs

amounts expended which cannot be readily or obviously identified with a program or which are difficult or costly to attempt to identify directly with a program, but which can be readily or obviously identified with a school (see School Level Costs)

School Level Costs

the allowable, school level, direct or indirect costs include the following:

1. Salaries and fringe benefits of teachers
2. Salaries and fringe benefits of other instructional personnel
3. Salaries and fringe benefits of substitutes
4. Salaries and fringe benefits of principals and other administrative personnel
5. Salaries and fringe benefits of pupil personnel staff working with pupils
6. Salaries and fringe benefits of other support staff in the school (i.e., custodial, secretarial, clerical, teacher aide, etc.)
7. Other expense of school (i.e., travel, etc.)
8. Supplies and materials used in the school center
9. Maintenance for the school
10. Utilities for the school
11. Equipment, audio visual materials and library books for the school
12. Library and audio visual materials processing and film rentals
13. Educational television for instructional purposes
14. Staff training for school level instructional and non-instructional personnel
15. Data processing for student oriented applications
16. Curriculum coordinators assigned to the school
17. School building related insurance
18. Printing of instructional and other school use materials

School Level Costs (Contd.)

19. Warehousing and distribution of materials used at the school

20. Transportation costs other than district level administration of the activity

21. Food service costs other than district level administration of the activity

22. All other costs of a school level nature

(Section 6A-1.14(3)(a), SBE Rules)

Special Revenue Funds

the sets of accounts used for special projects in which limitations on the use of monies are specified by the legal authority establishing the fund, and, generally these resources cannot be diverted to other uses (Note: The special revenue funds are composed primarily of monies from the federal accountable programs.)

Staffing Ratio

the unweighted full-time equivalent students divided by the staff units (full-time equivalent teachers)

Staff Units

full-time equivalent classroom teachers used in cost accounting for prorating some direct costs and for attributing some indirect costs (Note: A full-time equivalent classroom teacher is a teacher who would teach a normal length day for a 10-month contract.)

Total Direct Costs

the total of amounts expended for salaries, employee benefits, purchased services, materials and supplies, other expenses, and capital outlay which are readily identified with both a specific FEFP program and a school

Total Program Costs

amounts expended as total school costs and district indirect costs

Total School Costs

amounts expended as total direct costs and school indirect costs

Unweighted FTE

the number of full-time equivalent students certified by the schools and districts to earn FEFP revenue for the July, October, February, and June counts during 1977-78 (Note: The June FTE data is available both as estimated and actual data.)

Unweighted Reported Full-Time Equivalent Students

See "Unweighted FTE".

Weighted FTE

the number of full-time equivalent students multiplied by the appropriate FEFP program cost factor

Weighted Reported Full-Time Equivalent Students

See "Weighted FTE".

Appendix B

INSTRUCTIONS FOR REQUESTING COST ANALYSIS REPORTS

To request any of the cost analysis reports, please complete the form provided at the end of this appendix. Please submit a separate form for each different type of request; you may reproduce as many copies of this form as you wish. All boxes of identification information in Part I must be completed unless you are a Department of Education staff member. The name, institution, and mailing address information will be used to mail out your reports. A phone number is necessary in the event that questions arise in fulfilling your request. If your phone is outside of Florida and a call is necessary, you will be called collect. District and school level reports in the same format as illustrated in the text are available free of charge upon request to all Florida legislative, Department of Education, and public school district staff when the use to be made of the reports is within the scope of the staff member's official duties. Some public school district staff may have to coordinate their requests for these reports through their district superintendent's office. Others may request reports at cost.

In completing Parts II and/or III of the form, follow the examples given as a guide and the directions below:

Part II. Program Cost Analysis Report Series

Report

Please check the reports desired on the form. If you request any report(s) at all, include the Program Cost Report With Selected Costs as Percentages of Revenue in your request for basic program cost information. If you request any report(s) involving FTE calculations, include the FEFP Adjusted Revenue Report for basic FTE information. If you request any of the reports whose line is preceded by one or two asterisks, check the appropriate FEFP program boxes at the bottom of the form.

Fund Types

For most analyses, the "general" fund reports will be the most useful, followed by "both" fund types combined. Review the two definitions in Appendix A before deciding, then check the appropriate columns. The general fund is primarily state and local monies. The special revenue funds are primarily federal monies.

Level of Report

You should indicate either district or school level report, not both for any one request. If you request all of the schools in a district, the district level report will be included. If you desire all of the school reports for a given district or group of districts, indicate school level of report, identify the district(s), and write "all" for school names.

For What Districts

Please identify districts by number as well as name. District numbers can be found in the Florida Education Directory, 1978-79. Although your request may be for specific school level reports, the respective district for each school listed must be identified. If you desire all of the districts in the State, write "all" for district names.

For What Schools

Please identify schools by number as well as name. School numbers are those found in the Florida Education Directory, 1978-79. If you desire all of the schools for the districts you have identified, write "all" for school names.

Examples one through four illustrate requests for Program Cost Analysis Report Series.

Part III. Profile Report Series

Report

Please check the reports desired on the form. For the program cost profile series be sure to specify the FEFP program(s) desired. For the school district expenditure profile series be sure to specify the object(s)/function(s) desired. Do not hesitate to request a profile for all FEFP programs or for all objects/functions if all of this information would be useful to you.

Base School/District Number and Name

Please identify the school/district which will be compared with another group of schools/districts by number as well as name. School and district numbers can be found in the Florida Education Directory, 1978-79. Precede each school's four digit state number by its two digit district number.

Name of Comparison Group of Schools/Districts

Select and specify a name for your comparison group of schools/districts which does not exceed forty-five (45) characters including blanks.

Comparison Group of Schools/Districts

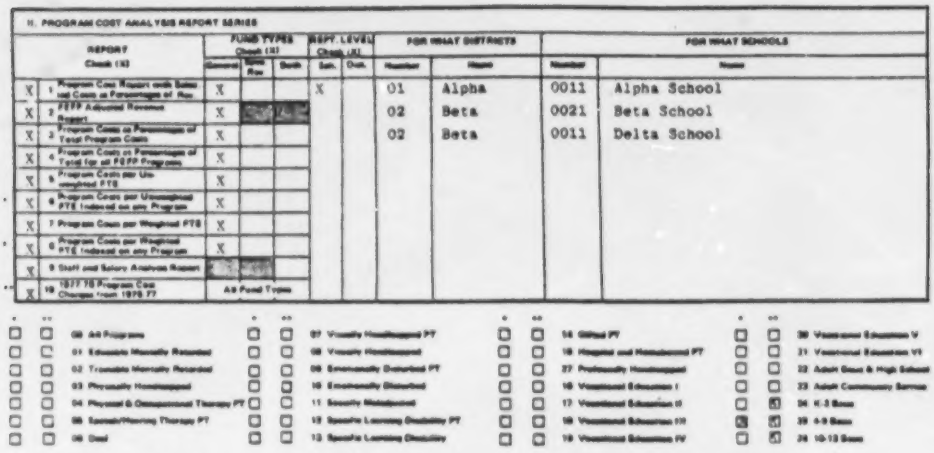
Please identify the schools/districts which will compose the comparison group by number as well as name. School and district numbers can be found in the Florida Education Directory, 1978-79. Precede each school's four digit state number by its two digit district number.

Examples five through eight illustrate requests for all Profile Report Series.

If you have any questions about requesting cost analysis reports, please call Chase Crawford at (904) 487-2280 (SUNCOM 277-2280) or note on the request form that you wish to be called.

EXAMPLES OF REQUESTS FOR PROGRAM COSTS ANALYSIS REPORT SERIES

1. A legislator desires to analyze the general fund program costs of the top 25 schools in one of the Indicators of Effectiveness and Efficiency studies completed by the Department of Education.

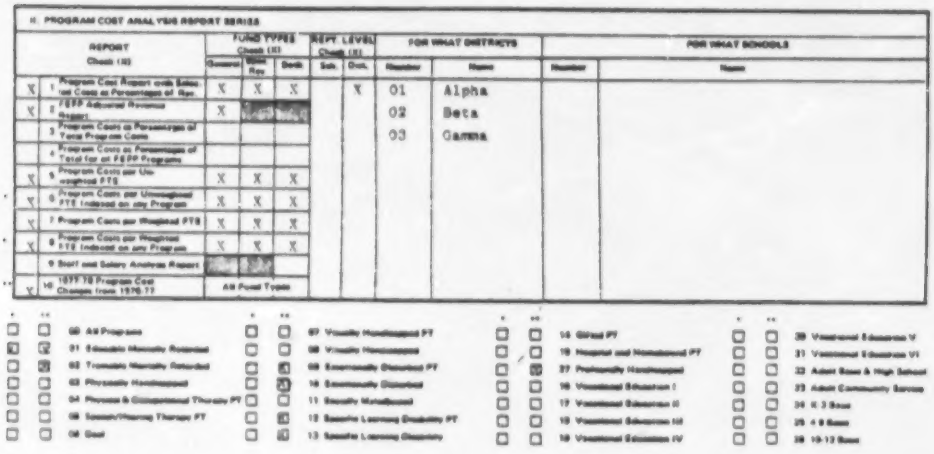


II. PROGRAM COST ANALYSIS REPORT SERIES

REPORT Check (X)		FUND TYPES Check (X)			REPT. LEVEL Check (X)		FOR WHAT DISTRICTS		FOR WHAT SCHOOLS	
		General	Voc. Ed. Fund	Comb.	Sch.	Dist.	Number	Name	Number	Name
X	1 Program Cost Report with Selected Costs as Percentages of Rev.	X			X		01	Alpha	0011	Alpha School
X	2 FEFP Adjusted Revenue Report	X	[redacted]				02	Beta	0021	Beta School
X	3 Program Costs as Percentages of Total Program Costs	X					02	Beta	0011	Delta School
X	4 Program Costs as Percentages of Total for all FEFP Programs	X								
X	5 Program Costs per Unweighted FTE	X								
X	6 Program Costs per Unweighted FTE Indexed on any Program	X								
X	7 Program Costs per Weighted FTE	X								
X	8 Program Costs per Weighted FTE Indexed on any Program	X								
X	9 Staff and Salary Analysis Report	[redacted]								
X	10 1977-78 Program Cost Changes from 1976-77	All Fund Types								

*	**		*	**		*	**		*	**	
☐	☐	00 All Programs	☐	☐	07 Visually Handicapped PT	☐	☐	14 Gifted PT	☐	☐	30 Vocational Education V
☐	☐	01 Educable Mentally Retarded	☐	☐	08 Visually Handicapped	☐	☐	15 Hospital and Homebound PT	☐	☐	31 Vocational Education VI
☐	☐	02 Trainable Mentally Retarded	☐	☐	09 Emotionally Disturbed PT	☐	☐	27 Profoundly Handicapped	☐	☐	32 Adult Basic & High School
☐	☐	03 Physically Handicapped	☐	☐	10 Emotionally Disturbed	☐	☐	16 Vocational Education I	☐	☐	33 Adult Community Service
☐	☐	04 Physical & Occupational Therapy PT	☐	☐	11 Socially Maladjusted	☐	☐	17 Vocational Education II	☐	☒	34 K-3 Basic
☐	☐	05 Speech/Hearing Therapy PT	☐	☐	12 Specific Learning Disability PT	☐	☐	18 Vocational Education III	☒	☒	35 4-8 Basic
☐	☐	06 Deaf	☐	☐	13 Specific Learning Disability	☐	☐	19 Vocational Education IV	☐	☒	36 10-12 Basic

2. A Department of Education consultant desires to analyze district level program costs per FTE for the exceptional program(s) to which he/she is assigned. It is also desirable to compare the program costs for the exceptional program(s) with those for the educable mentally retarded program.



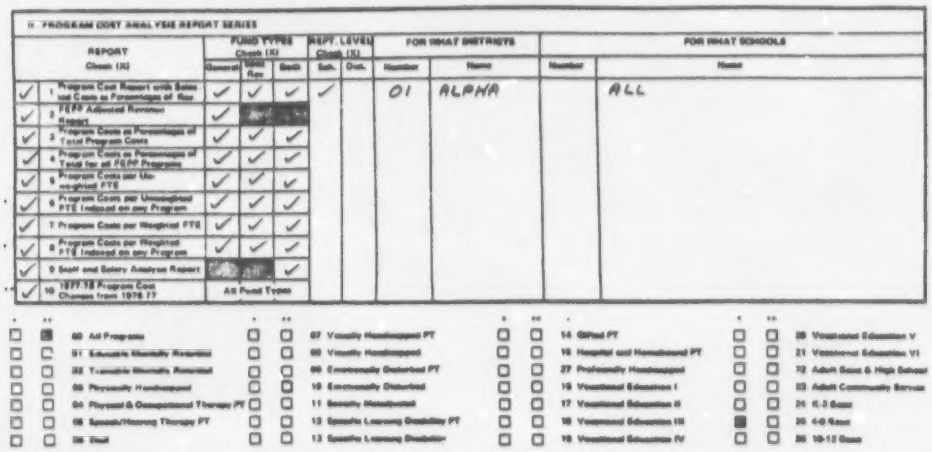
II. PROGRAM COST ANALYSIS REPORT SERIES

REPORT Check (X)		FUND TYPES Check (X)			REPT. LEVEL Check (X)		FOR WHAT DISTRICTS		FOR WHAT SCHOOLS	
		General	Voc. Ed. Fund	Comb.	Sch.	Dist.	Number	Name	Number	Name
X	1 Program Cost Report with Selected Costs as Percentages of Rev.	X	X	X		X	01	Alpha		
X	2 FEFP Adjusted Revenue Report	X	[redacted]				02	Beta		
	3 Program Costs as Percentages of Total Program Costs						03	Gamma		
	4 Program Costs as Percentages of Total for all FEFP Programs									
X	5 Program Costs per Unweighted FTE	X	X	X						
X	6 Program Costs per Unweighted FTE Indexed on any Program	X	X	X						
X	7 Program Costs per Weighted FTE	X	X	X						
X	8 Program Costs per Weighted FTE Indexed on any Program	X	X	X						
	9 Staff and Salary Analysis Report	[redacted]								
X	10 1977-78 Program Cost Changes from 1976-77	All Fund Types								

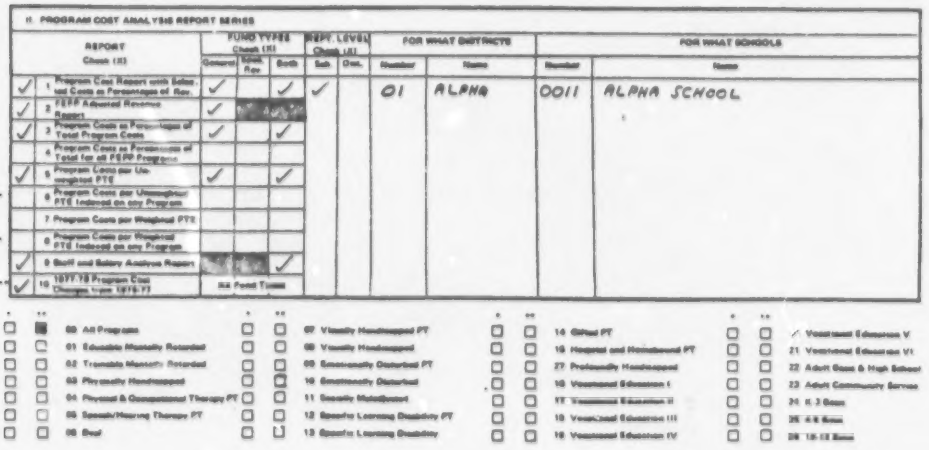
*	**		*	**		*	**		*	**	
☐	☐	00 All Programs	☐	☐	07 Visually Handicapped PT	☐	☐	14 Gifted PT	☐	☐	30 Vocational Education V
☒	☒	01 Educable Mentally Retarded	☐	☐	08 Visually Handicapped	☐	☐	15 Hospital and Homebound PT	☐	☐	31 Vocational Education VI
☐	☒	02 Trainable Mentally Retarded	☐	☒	09 Emotionally Disturbed PT	☐	☒	27 Profoundly Handicapped	☐	☐	32 Adult Basic & High School
☐	☐	03 Physically Handicapped	☐	☒	10 Emotionally Disturbed	☐	☐	16 Vocational Education I	☐	☐	33 Adult Community Service
☐	☐	04 Physical & Occupational Therapy PT	☐	☐	11 Socially Maladjusted	☐	☐	17 Vocational Education II	☐	☐	34 K-3 Basic
☐	☐	05 Speech/Hearing Therapy PT	☐	☒	12 Specific Learning Disability PT	☐	☐	18 Vocational Education III	☐	☐	35 4-8 Basic
☐	☐	06 Deaf	☐	☒	13 Specific Learning Disability	☐	☐	19 Vocational Education IV	☐	☐	36 10-12 Basic

80

3. A school district administrator desires to analyze the program costs of his/her schools with each respective principal.


II. PROGRAM COST ANALYSIS REPORT SERIES
REPORT Check (X)
FUND TYPES Check (X)
General
Special Rev.
Both
REPT. LEVEL Check (X)
Sch.
Dist.
FOR WHAT DISTRICTS
Number
Name
FOR WHAT SCHOOLS
Number
Name
1 Program Cost Report with Selected Costs as Percentages of Rev.
2 FEPP Adjusted Revenue Report
3 Program Costs as Percentage of Total Program Costs
4 Program Costs as Percentages of Total for all FEPP Programs
5 Program Costs per Unweighted FTE
6 Program Costs per Unweighted FTE Indexed on any Program
7 Program Costs per Weighted FTE
8 Program Costs per Weighted FTE Indexed on any Program
9 Staff and Salary Analysis Report
10 1977-78 Program Cost Changes from 1976-77
All Fund Types
01
ALPHA
ALL
00 All Programs
01 Educable Mentally Retarded
02 Trainable Mentally Retarded
03 Physically Handicapped
04 Physical & Occupational Therapy PT
05 Speech/Hearing Therapy PT
06 Deaf
07 Visually Handicapped PT
08 Visually Handicapped
09 Emotionally Disturbed PT
10 Emotionally Disturbed
11 Specific Learning Disability PT
12 Specific Learning Disability
13 Specific Learning Disability
14 Gifted PT
15 Hospital and Homebound PT
16 Vocational Education I
17 Vocational Education II
18 Vocational Education III
19 Vocational Education IV
20 Vocational Education V
21 Vocational Education VI
22 Adult Basic & High School
23 Adult Community Service
24 K-3 Basic
25 4-6 Basic
26 10-12 Basic

4. A school principal desires to analyze some of his/her program costs without any comparisons with other schools.


II. PROGRAM COST ANALYSIS REPORT SERIES
REPORT Check (X)
FUND TYPES Check (X)
General
Special Rev.
Both
REPT. LEVEL Check (X)
Sch.
Dist.
FOR WHAT DISTRICTS
Number
Name
FOR WHAT SCHOOLS
Number
Name
1 Program Cost Report with Selected Costs as Percentages of Rev.
2 FEPP Adjusted Revenue Report
3 Program Costs as Percentage of Total Program Costs
4 Program Costs as Percentages of Total for all FEPP Programs
5 Program Costs per Unweighted FTE
6 Program Costs per Unweighted FTE Indexed on any Program
7 Program Costs per Weighted FTE
8 Program Costs per Weighted FTE Indexed on any Program
9 Staff and Salary Analysis Report
10 1977-78 Program Cost Changes from 1976-77
All Fund Types
01
ALPHA
0011
ALPHA SCHOOL
00 All Programs
01 Educable Mentally Retarded
02 Trainable Mentally Retarded
03 Physically Handicapped
04 Physical & Occupational Therapy PT
05 Speech/Hearing Therapy PT
06 Deaf
07 Visually Handicapped PT
08 Visually Handicapped
09 Emotionally Disturbed PT
10 Emotionally Disturbed
11 Specific Learning Disability PT
12 Specific Learning Disability
13 Specific Learning Disability
14 Gifted PT
15 Hospital and Homebound PT
16 Vocational Education I
17 Vocational Education II
18 Vocational Education III
19 Vocational Education IV
20 Vocational Education V
21 Vocational Education VI
22 Adult Basic & High School
23 Adult Community Service
24 K-3 Basic
25 4-6 Basic
26 10-12 Basic

5. A school principal desires to compare his/her program costs and school indirect costs with those of a comparable group of schools scattered throughout that region of the state for inclusion in his/her annual report of school progress and for presentation to his/her superintendent.

III. PROFILE REPORT SERIES

A. Indicate Report(s) Desired. Check (X) as Appropriate.

- [X] Program Costs per Unweighted FTE and as Percentages of Total for the Following FEFP Program(s): K-3 Basic, 4-9 Basic, and EMR
- [X] Indirect Costs per Unweighted FTE, per Staff Units, and as Percentages of Total Costs
- [ ] School District Expenditures per Unweighted FTE and as Percentages of Total by Function for the Following Object(s)
- [ ] School District Expenditures per Unweighted FTE and as Percentages of Total by Object for the Following Function(s)

B. Base School/District Number and Name: 010011 Alpha School East

C. Name of Comparison Group of Schools/Districts (Not to Exceed 40 Characters Including Blanks): CENTRAL FLORIDA SCHOOLS COMPARABLE TO ALPHA

D. Comparison Group of Schools/Districts Numbers and Names (No particular order is necessary.)

Number	Name	Number	Name
010021	Alpha School West		
020011	Beta School		
030031	Gamma School North		
030041	Gamma School South		
040021	Delta School		

6. A high school principal desires to compare his/her program costs and school indirect costs with those of a group of high schools in that region of the state with which his/her school competes academically, athletically, and musically for presentation to PTA and other parent organizations as well as for inclusion in his/her annual report of school progress.

III. PROFILE REPORT SERIES

A. Indicate Report(s) Desired. Check (X) as Appropriate.

- [X] Program Costs per Unweighted FTE and as Percentages of Total for the Following FEFP Program(s): 10-12 Basic, EMR, all vocational education
- [X] Indirect Costs per Unweighted FTE, per Staff Units, and as Percentages of Total Costs
- [ ] School District Expenditures per Unweighted FTE and as Percentages of Total by Function for the Following Object(s)
- [ ] School District Expenditures per Unweighted FTE and as Percentages of Total by Object for the Following Function(s)

B. Base School/District Number and Name: 010011 Alpha High School

C. Name of Comparison Group of Schools/Districts (Not to Exceed 40 Characters Including Blanks): ALPHA COMPARISON GROUP

D. Comparison Group of Schools/District Numbers and Names (No particular order is necessary.)

Number	Name	Number	Name
020011	Beta High School		
030021	Gamma High School		
040041	Delta High School North		
040061	Delta High School South		
050021	Gamma High School		

7. A superintendent desires to compare his/her school district expenditures with those of a group of comparable school districts for presentation to his/her board of education and legislative delegation.

III. PROFILE REPORT SERIES

A. Indicate Report(s) Desired. Check (X) as Appropriate.

- ☐ Program Costs per Unweighted FTE and as Percentages of Total for the Following PEFP Program(s) _____
- ☐ Indirect Costs per Unweighted FTE, per Staff Units, and as Percentages of Total Costs
- ☒ School District Expenditures per Unweighted FTE and as Percentages of Total by Function for the Following Object(s) ALL OBJECTS
- ☒ School District Expenditures per Unweighted FTE and as Percentages of Total by Object for the Following Function(s) ALL FUNCTIONS

B. Base School/District Number and Name:
01 ALPHA

C. Name of Comparison Group of Schools/Districts (Not to Exceed 40 Characters Including Blanks):
CENTRAL FLORIDA URBAN SCHOOL DISTRICTS

D. Comparison Group of Schools/Districts (Numbers and Names) (No particular order is necessary.)

Number	Name	Number	Name
02	BETA		
03	GAMMA		
04	DELTA		
05	EPSILON		
06*	ZETA		

8. A school district administrator desires to compare his/her district's instructional expenditures with those of a group of comparable school districts for presentation to his/her superintendent and administrative council.

III. PROFILE REPORT SERIES

A. Indicate Report(s) Desired. Check (X) as Appropriate.

- ☐ Program Costs per Unweighted FTE and as Percentages of Total for the Following PEFP Program(s) _____
- ☐ Indirect Costs per Unweighted FTE, per Staff Units, and as Percentages of Total Costs
- ☐ School District Expenditures per Unweighted FTE and as Percentages of Total by Function for the Following Object(s) _____
- ☒ School District Expenditures per Unweighted FTE and as Percentages of Total by Object for the Following Function(s) INSTRUCTION AND ALL INSTRUCTIONAL SUPPORT

B. Base School/District Number and Name:
01 ALPHA

C. Name of Comparison Group of Schools/Districts (Not to Exceed 40 Characters Including Blanks):
INSTRUCTIONAL COMPARISON GROUP

D. Comparison Group of Schools/Districts (Numbers and Names) (No particular order is necessary.)

Number	Name	Number	Name
02	BETA		
03	GAMMA		
04	DELTA		
05	EPSILON		

1978-79 COST ANALYSIS REPORTS

Please use this form to request cost analysis reports. Mail completed form to: 1978-79 Cost Analysis Reports, Management Information Services, Florida Department of Education, Knott Building, Room 255, Tallahassee, Florida 32301. Part I should be completed for all requests for Cost Analysis Reports. Part II should be completed only by those requesting Program Cost Analysis Report Series. Part III should be completed only by those requesting Profile Report Series.

I. IDENTIFICATION INFORMATION

Name:

Institution:

Phone Number (Area Code): ( )

Mailing Address (Street/P.O. Box, City, State, Zip Code):

II. PROGRAM COST ANALYSIS REPORT SERIES

REPORT Check (X)		FUND TYPES Check (X)			REPT. LEVEL Check (X)		FOR WHAT DISTRICTS		FOR WHAT SCHOOLS	
		General	Spec. Rev	Both	Sch.	Dist.	Number	Name	Number	Name
	1 Program Cost Report with Selected Costs as Percentages of Rev.									
	2 FEFP Adjusted Revenue Report									
	3 Program Costs as Percentages of Total Program Costs									
	4 Program Costs as Percentages of Total for all FEFP Programs									
	5 Program Costs per Unweighted FTE									
*	6 Program Costs per Unweighted FTE Indexed on any Program									
	7 Program Costs per Weighted FTE									
*	8 Program Costs per Weighted FTE Indexed on any Program									
	9 Staff and Salary Analysis Report									
**	10 1978-79 Program Cost Changes from 1977-78	All Fund Types								

* Indexed on the Basic Grades 4–9 Program unless requested otherwise.

** For all applicable FEFP Programs.

State of Florida
Department of Education
Tallahassee, Florida
Ralph D. Turlington, Commissioner
Affirmative action/equal opportunity employer

III. PROFILE REPORT SERIES

A. Indicate Report(s) Desired. Check (X) as Appropriate.

- ☐ Program Costs per Unweighted FTE and as Percentages of Total for the Following FEFP Program(s) _____
- ☐ Indirect Costs per Unweighted FTE, per Staff Units, and as Percentages of Total Costs
- ☐ School District Expenditures per Unweighted FTE and as Percentages of Total by Function for the Following Object(s) _____
- ☐ School District Expenditures per Unweighted FTE and as Percentages of Total by Object for the Following Function(s) _____

B. Base School/District Number and Name:

_____ _____

C. Name of Comparison Group of Schools/Districts (Not to Exceed 45 Characters Including Blanks):

D. Comparison Group of Schools/Districts Numbers and Names (No particular order is necessary.)

Number	Name	Number	Name